

Particulars to be supplied by new companies

Part 38-02-08

This document should be read in conjunction with section 882 of the Taxes Consolidation Act

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Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

1. Requirement for Statement of Particulars - Section 882

(a) Any company incorporated in the State or which commences to carry on a trade, profession or business in the State, and

(b) Any company not resident in the State which commences to carry on a trade, profession or business in the State,

is obliged under **section 882**, within 30 days of –

- 1) the date the trade, profession or business commenced,
- 2) the date of a material change in information previously provided, and
- 3) the giving of a notice by an Inspector requiring a statement under this section,

to deliver to the Revenue Commissioners a statement containing the following information:-

- (I) the name of the company;
- (II) the address of its registered office;
- (III) the address of its principal place of business;
- (IV) the name and address of the secretary of the company and, in the case of a company which is neither incorporated nor resident in the State, the name and address of the agent, manager, factor or other representative of the company;
- (V) the date of commencement of the trade, profession or business;
- (VI) the nature of the trade, profession or business;
- (VII) the date to which accounts relating to such trade, profession or business will be made up; and
- (VIII) such other information as the Revenue Commissioners consider necessary for the purposes of the Tax Acts.

2. Requirement on non-resident companies to file

Section 882 also requires a company that is incorporated in the State, but not resident in the State to deliver to the Revenue Commissioners particulars detailing the name of the territory in which the company is, by virtue of the law of that territory, resident for tax purposes.

Where a company has commenced to carry on a trade, profession or business, satisfactory completion of Form 11F CRO may be regarded as fulfilling the company's obligations under **section 882**.

3. Obligation on companies or agents to provide the required information

Where it appears that a company has deliberately disregarded its obligation or where an accountant or solicitor is consistently late in supplying the required information in respect of client companies, the facts should be reported to the Registration Unit responsible for the geographic location where the company is managed and controlled under the case allocation rules.

The information in relation to the company is to be submitted automatically when the company begins to carry on a trade, profession or business or where there is a material change in information previously submitted. The inspector may request information under the section at any time.

The information must be submitted within 30 days of the date of commencement of trading, material change or the Inspector's request.