

Notification to be a 'qualifying company'

Part 4 / Chapter 9

This manual should be read in conjunction with section 110 TCA 1997

Created February 2017

Introduction

Section 110 TCA 1997 provides for a tax regime for 'qualifying companies'.

In order to be a 'qualifying company' a company must meet certain conditions, one of which is that it must notify an authorised officer of its intent to be a qualifying company. From 1 January 2017 additional information must be provided to Revenue as part of that notification (paragraph (f) of the definition of 'qualifying company' in s.110(1) TCA 1997 refers).

1. Notification to the authorised officer

A Form S.110 [Notification of qualifying company section 110 TCA 1997] must be returned to the authorised officer within 8 weeks of the later of:

- the "qualifying company" meeting the requirements of paragraph(e) of the definition of a "qualifying company", or
- 23rd February 2017.

In respect of a qualifying company who met the requirements of paragraph (e) of the definition of a qualifying company before the 1st January 2017 and who had not submitted a Form S.110 to an authorised officer before 1 January 2017, this form should be returned within 8 weeks of 23rd February 2017.

Where a company has filed a previous version of Form S.110 between 1 January 2017 and 23rd February 2017, it must now provide the additional information sought by returning this form within 8 weeks of 23rd February 2017. Failure to provide the additional information within that 8 week period will result in the company ceasing to be a qualifying company from 23rd February 2017.

The [Form S.110](#) is available.

2. Withdrawal of a notification

A company that either:

- no longer satisfies the criteria of a qualifying company

or

- wishes to withdraw the original qualifying company notification

should submit Form S.110W [Withdrawal of notification that a company is a qualifying company for the purposes of Section 110 TCA 1997]. Where the form is a withdrawal of notification, it must be returned to an authorised officer within 8 weeks of the date the company wishes to cease to be a qualifying company for the purposes of Section 110 TCA 1997.

The [Form S.110W](#) is available.

A more recent version of this manual is available.