



# TAX REGISTRATION

# TR2

This form can be used to register a limited company and other bodies such as those listed at 5 below, for Corporation Tax, for PAYE/PRSI (as an employer), for VAT and/or Relevant Contracts Tax (RCT).

Persons, other than companies and bodies listed at 5 below, requiring to register should complete Form TR1 or PAYE employees taking up their first employment should complete Form 12A.

ALL companies are required to make payments and returns by electronic means using ROS. Details on ROS and the returns and related tax liabilities that must be paid and filed electronically are available on [www.revenue.ie](http://www.revenue.ie).

Complete all parts of this form as required (\* denotes a required field) in BLOCK LETTERS, sign the declaration below and return it to your Revenue District, details can be found on [www.revenue.ie](http://www.revenue.ie). Without accurate information the registration(s) will be delayed and/or you may experience delays in receipt of Returns and other forms.

## Part A General Details

1. State the full name of the company as it is registered under the Companies' Acts \*

2. If trading under a business name, state

3. Business Address \*

Phone (inc. area code)  Website

Mobile No.  E-Mail

4. Registered Office Address \*

Phone (inc. area code)  E-Mail

5. Legal Format (Tick  appropriate box)

- Co-Operative Society
- Public Limited Company
- Other
- Private Unlimited Company
- Private Limited Company
- (specify)
- Statutory Body
- Branch of Foreign Company

6. Date company was registered (Irish registered companies)\* 

D	D	M	M	Y	Y	Y	Y
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7. Companies Registration Office (CRO) number (Irish registered companies)\*

8. When did the business or activity commence?\* 

D	D	M	M	Y	Y	Y	Y
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9. To what date will annual accounts be made up?\* 

D	D	M	M	Y	Y	Y	Y
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10. If you want your tax affairs to be dealt with in Irish, tick  the box

11. If the company was registered for any tax in this country previously what reference numbers did it hold?

Corporation Tax

Employer (PAYE/PRSI)

Value Added Tax

Relevant Contracts Tax (RCT)

12. Type of Business\*

- (a) Is the business  mainly retail  mainly wholesale  mainly manufacturing
- building & construction  forestry/meat processing  service and other

(b) Describe the business conducted in as much detail as possible. Give a precise description such as 'newsagent', 'dairy farmer', 'textile manufacturer', 'property letting', 'investment income', etc. Do not use general terms such as 'shopkeeper', 'manufacturer', 'computers', 'consultant', etc. If the application is a property related activity you may also need to complete Panel 26, page 3.

(c) State the company's expected turnover in the next 12 months €

13. If the business will supply plastic bags to its customers tick  the box

14. **Directors**, give the following information in relation to each director. If necessary, continue on a separate sheet. A minimum of two directors are required.

Name	Private Address	Shareholding	PPSN
		<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> %	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
		<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> %	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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15. **Company Secretary**, if this is one of the directors above the name will suffice.\*  
Give the following information in respect of all partners, trustees or other officers. Under 'Capacity', state whether acting precedent partner, partner, trustee, treasurer, etc. If necessary continue on a separate sheet.

Name	Private Address	PPSN
		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

16. **Shareholders**, give the details of any shareholder (other than a director whose details are shown above) who has 30% or more beneficial interest in the issued capital.

Name	Private Address	Shareholding	PPSN
		<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> %	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

17. **Adviser Details**, give the following details of the company's accountant or tax adviser, if any, who will prepare the accounts and tax returns of the company.

Name

Address

Phone (inc. area code)  E-Mail

Contact name for Advisor

Tax Adviser Identification Number (TAIN)  Mobile No.

Client's Reference

If correspondence relating to the following is being dealt with by the accountant or tax adviser tick  relevant box

VAT (i.e. VAT3's)  RCT  Employer PAYE/PRSI

18. **If the business premises is rented, state:**

(i) The name and private address of the landlord (not an estate agent or rent collector)

(ii) The amount of rent paid per: week  month  or year  (Tick  frequency) €

(iii) The date on which the company started paying the rent

(iv) The length of the agreed rental/lease period

19. **If you acquired the business from a previous owner, state**

(i) The name and current address of the person from whom it was acquired

(ii) The VAT/ registered number of that person

**Part B****Registration for Corporation Tax (CT)**

20. If the company is registering for Corporation Tax tick  the box

**Part C****Registration for VAT**

21. If the company is registering for VAT tick  box and complete this part

**22. Registration**

(a) State the date from which the company requires to register for VAT \*

D	D	M	M	Y	Y	Y	Y
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(b) Is registration being sought only in respect of **European Union (EU) acquisitions?** (This applies only to farmers and non-taxable entities) (Tick  the relevant box)

Yes

No

(c) Are you registering the company because: \*

(i) **turnover exceeds** or is likely to exceed the limits prescribed by law for registration?

(i)

or (ii) you wish to **elect it to be a taxable person**, (although not obliged by law to be registered)?

(ii)

or (iii) you are in receipt of business to business services where the reverse charge to VAT applies? Attach a copy of the invoice if this is the case.

(iii)

Tick  either (i), (ii) or (iii) as appropriate

**23. Are you applying for the moneys received basis of accounting for goods and services?** (tick  the relevant box)

Yes

No

If your answer is 'Yes', is this because

(a) expected annual turnover will be less than €1,000,000 (net of VAT)?

(a)

or (b) at least 90% of your expected annual turnover will come from supplying goods and services to persons who are not registered, e.g. hospitals, schools or the general public?

(b)

Tick  either (a) or (b) as appropriate

**24. State the expected annual turnover from supplies of taxable goods or services within the State \***

€

**25. State your bank or building society account to which refunds can be made**

Bank/Building Society

Branch Address

Sorting Code

9					
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Account Number

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**26. Developer/Landlord - Property details for VAT purposes**

(a) Address of the property

(b) Date purchased or when development commenced

D	D	M	M	Y	Y	Y	Y
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(c) Planning permission reference number, if applicable

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(d) Attach a copy of the minutes of the meeting or signed statement\*, where it was resolved that the property in question would be purchased and/or developed and would be disposed of or used in a manner which would give rise to a VAT liability, e.g. by sale of the property or by exercising the Landlord's 'option to tax'.

\* The minutes should show the date of the meeting, the names of all those present at the meeting and should be signed by the company secretary or precedent acting partner in the case of a partnership. The statement should be signed by the company secretary or director.

**Part D****Registration as an Employer for PAYE/PRSI**

27. If the company is registering as an employer for PAYE/PRSI tick  box and complete this part

**28. Persons Engaged**

(a) How many **employees** are: **Full time** - usually working 30 hours or more per week?

**Part time** - usually working less than 30 hours per week?

(b) State the date your first employee commenced or will commence in your employment \*

D	D	M	M	Y	Y	Y	Y
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**29. What payroll and PAYE/PRSI record system will you use?** (Tick  the relevant box)

(a) Computer System

If you are using a computerised payroll package you should register for the Revenue On-Line Service (ROS) at [www.revenue.ie](http://www.revenue.ie) to receive electronic copies of Tax Credit Certificates and to file your P35 End of Year Return on-line.

(b) Other Manual System

Wages books are available from Office Suppliers/Stationery Bookstores

**30. Correspondence on PAYE/PRSI**

If correspondence relating to PAYE/PRSI is being dealt with by an agent, tick  this box and give the following details, if different from Panel 17 page 2.

Name

Address

Phone (inc. area code)

E-Mail.

Tax Adviser Identification Number (TAIN)

Mobile No.

Client's Reference

## Part E

## Registration for Relevant Contracts Tax (RCT)

Note that Principal Contractors are obliged to use Revenue's Online Service to fulfill their RCT obligations. Principal Contractors are obliged to register and account for VAT in relation to Construction Services under the VAT Reverse Charge rules. Please refer to Part C of this form, Registration for VAT). Detailed information on RCT and VAT, including guides on Principal Contractor obligations, is available on the Revenue website [www.revenue.ie](http://www.revenue.ie)

**31. Are you applying to register as a (tick  the relevant box) \***

(a) Principal only

(b) Principal &amp; Subcontractor

(c) Subcontractor only

If (a) or (b) applies, please provide the number of subcontractors engaged.

**32. Date of Commencement for RCT \*****33. If you are a Principal Contractor have you registered for ROS, or have you an agent willing to carry out all RCT functions who is registered for ROS?**

Yes

No

State the Tax Adviser Identification Number (TAIN) of your agent, if applicable

**34. Have you previously registered with Revenue as a Principal?**

Yes

No

**35. If so, state the date you last ceased to be a Principal**

## Additional Information

The following leaflets will provide additional information on the taxation aspects of running a business. They are available at [www.revenue.ie](http://www.revenue.ie) or from Revenue's Form's and Leaflets service at LoCall 1890 306 706 (available 24 hours a day).

Guide to Value Added Tax

Employer's Guide to PAYE

Employer's Guide to operating PAYE and PRSI for certain benefits

Code of Practice for Determining Employment or Self-Employment Status of Individuals

If you require further information please contact your local Revenue office or Employer Helpline at LoCall 1890 25 45 65.

If you want information on payment options, including **Direct Debit**, contact the **Collector-General** at LoCall 1890 20 30 70.

You can access ROS and get more information at [www.revenue.ie](http://www.revenue.ie)

## Declaration

*This must be made in every case before the company can be registered for tax*

I declare that the particulars supplied by me in this application are true in every respect

Name (in BLOCK LETTERS)\*

Signature\*

Capacity of Signatory\*

DATE\*

(To be signed by the company secretary or other authorised officer)