



# TAX REGISTRATION

## FOR NON-RESIDENT COMPANIES REGISTERING FOR TAX IN IRELAND

# TR2 (FT)

**This form can be used to register a non-resident limited company for Corporation Tax, Income Tax, PAYE / PRSI (as an employer), VAT and / or Relevant Contracts Tax (RCT).**

Non-resident persons, other than companies requiring to register in Ireland should complete Form TR1(FT). PAYE Employees taking up employment for the first time should register their job using the Jobs & Pensions service. To use this service the employee must first be registered for myAccount on [www.revenue.ie](http://www.revenue.ie).

Complete this form in BLOCK LETTERS, \* denotes a required field, where given options insert  in the box(es) as appropriate. When completed sign the declaration at the end of the form and return it to the appropriate Registration Unit. Registration Units details are available at the end of this form.

**Note: Please complete all relevant sections of this form. Without sufficient information your tax registration(s) may be delayed.**

### 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. The country of incorporation \*
4. Date of incorporation
5. Company's registered number \*
6. VAT registered number in country of establishment \*
7. The address of the company in country of establishment \*
8. State business address in Ireland (Incl. Eircode)\* (tax advisor / accountant address is not acceptable)
- Business website address
- Business Phone (Incl. Local Area Code)\*
- Business Mobile No.
9. Legal format
 

E.C. (branch Disclosures) Regulations 1993	Branch of Foreign Company <input type="checkbox"/>	Branch Number <input style="width: 100%;" type="text"/>
	Other <input type="checkbox"/>	Specify <input style="width: 100%;" type="text"/>
10. For the purposes of determining Permanent Establishment under the terms of a Double Taxation Agreement please state if you have any of the following in Ireland. Insert  in the box(es) as appropriate:
 

<input type="checkbox"/> a place of management	<input type="checkbox"/> a branch	<input type="checkbox"/> an office or site office
<input type="checkbox"/> a factory or workshop	<input type="checkbox"/> a person to negotiate contracts on your behalf	<input type="checkbox"/> a building site or construction or installation project lasting more than six months
11. To what date will annual accounts be made up?
12. Address (Incl. Eircode) in this State where the company's books and records can be produced for inspection by Revenue Officials \*
13. If the business address (Incl. Eircode) in Ireland is rented please state \*
 

(a) Name and private address (Incl. Eircode) of landlord (not an estate agent or rent collector) <input style="width: 100%;" type="text"/>	
(b) The amount of rent paid per: week <input type="checkbox"/> month <input type="checkbox"/> year <input type="checkbox"/> ( <input checked="" type="checkbox"/> the frequency)	€ <input style="width: 100%;" type="text"/>
(c) The date the company started paying rent	<input style="width: 100%; text-align: center;" type="text" value="D D M M Y Y Y Y"/>
(d) The length of the agreed rental / lease period	<input style="width: 100%;" type="text"/>

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

(i) The name and current address (Incl. Eircode) of the person from whom you acquired it

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(ii) The VAT / registered number of that person

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**15. If the company was registered for any tax in Ireland previously, what reference numbers did it hold? \***

Corporation Tax

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Employer (PAYE / PRSI)

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Value Added Tax

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Relevant Contracts Tax

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Income Tax

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**16. Type of Business / Activity \***

(a) Is the business  mainly retail  mainly wholesale  mainly manufacturing  
 meat and processing  building & construction  distance sales  services

(b) Describe the Business / Activity conducted in as much detail as possible.

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**17. Please confirm if there is a software package in use within the business, e.g. Accounting Package / EPOS system.**

Yes  No

If yes, please provide the name of the software package(s)

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**18. If the business will supply plastic bags to it's customers, insert  in the box\***

**19. Director Details\*** Per Companies Act 2014, Chapter 4, Section 128(1) a Company shall have at least One Director.

Name	Private Address (Incl. Eircode)	Shareholding	Irish Tax Reference Number (where applicable)																							
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**20. Company Secretary Details\*** (if this is one of the directors above the name will suffice).

Name	Private Address (Incl. Eircode)	Irish Tax Reference Number (where applicable)											
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**21. Shareholders Details\***, give the details of any shareholder (other than a director whose details are shown above) who has 15% or more beneficial interest in the issued capital. \* If necessary, continue on a separate sheet.

Name	Private Address (Incl. Eircode)	Shareholding	Irish Tax Reference Number (where applicable)																							
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**22. (a) Advisor Details**, give the following details of the company's accountant or tax advisor, if any, who will prepare the accounts and tax returns of the company.

Name

Address (Incl. Eircode)

Phone No. (Incl. Local Area Code)

Tax Advisor Identification Number (TAIN)

Contact Person

Mobile No.

Client's Ref

eMail

**22. (b) If correspondence relating to the following is being dealt with by the accountant or tax advisor, insert  in the relevant box**

VAT (i.e. VAT3's)

RCT

CT

Employer PAYE / PRSI

IT

**Part B Registration for Corporation Tax**

**23. (a) Insert  in this box if you are registering for Corporation Tax**

**(b) Insert  in this box if you are registering for Income Tax**

**(c) State the date the company commenced to trade in the State \***

**24. (a) Does the company have a permanent establishment in the State? \*** Yes  No   
(Building site or construction or installation project lasting more than six months)

**(b) If Yes, state the address (Incl. Eircode)**

**Part C Registration for VAT**

**25. Insert  in this box if you are registering for VAT**

**26. (a) State the date from which the company requires to register for VAT \*** (If you are electing to register for VAT you may only register from the current VAT period)

**(b) Are you registering the company because you wish to elect it to be a taxable person** (although not obliged by law to be registered)? Yes  No   
**Note: The option to elect to register is not available to receivers.**

**(c) Provide a detailed description of your Vatable activity in Ireland**

**27. Are you applying for the cash receipts basis of accounting for goods and services? \*** Yes  No

If your answer is 'Yes', is this because

(a) your expected annual turnover will be less than €2,000,000 (net of VAT)?

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?

**Note:** insert  in either (a) or (b) as appropriate

**28. Provide copy of contract \* - details to include**

(a) Name and address (Incl. Eircode) of contractor

(b) Registration Number of contractor.

(c) Location of supply of goods or services

(d) Duration of contract €

(e) Value of contract

**29. Will your business engage in the supply of goods and / or services?** Yes  No

If your answer is 'Yes':

(a)  the appropriate box and provide a brief description Goods  Services  Both

(b) State the storage and distribution address in Ireland for goods?

(c) State the courier or delivery service provider(s) for sales.

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**30. Intra Community Activity\***

You should answer "Yes" to the following question(s) if you are or intend to trade with VAT Registered Businesses in other EU member states and wish to apply VAT at 0%.

- (a) Do you intend to supply goods to other EU member states? Yes  No
- (b) Do you intend to supply services to other EU member states? Yes  No
- (c) Do you intend to acquire goods from other EU member states? Yes  No
- (d) Do you intend to acquire services from other EU member states? Yes  No

**31. Intra Community Activity Information**

If you have answered Yes to any of the questions in 30 above please provide the following mandatory information:

Who are your customers? Private Individuals  Businesses  Both

What due diligence measures and checks are conducted in relation to current and prospective suppliers or customers in the EU?

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What are the transport arrangements for making supplies of goods outside the State?

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What documentation will be sought to prove that goods supplied outside the State, leave the State?

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How do you intend to make supplies to your customers? Direct Sales  Via an Intermediary / Third Party  Both

If supplies are made through an intermediary / third party please detail the distribution chain. Include information concerning storage facilities / fulfillment partners / delivery as appropriate.

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**32. VIES (VAT Information Exchange System) information.**

If you have answered Yes to question 30 (a) or 30 (b) above, in relation to the supply of goods and / or services to other EU Member States you are indicating that you will be an intra-EU supplier.

You will be required to submit mandatory VIES returns to Revenue detailing these supplies as per Value-Added Tax (Statement of Intra-Community Supplies) Regulations, 1993.

(a) What is your estimated annual supply of goods and / or services?

Less than €635,000  Between €635,000 and €1m  Between €1m and €10m  Greater than €10m

(b) Will you exceed €50,000 per quarter in supply of goods?

Yes  No

**33. State the bank or building society account to which refunds should be made:**

Bank/Building Society	<table border="1"><tr><td style="width: 700px; height: 20px;"></td></tr></table>	
Branch Address	<table border="1"><tr><td style="width: 700px; height: 20px;"></td></tr></table>	
IBAN (Max. 34 characters)	<table border="1"><tr><td style="width: 700px; height: 20px;"></td></tr></table>	
BIC (Max. 11 characters)	<table border="1"><tr><td style="width: 150px; height: 20px;"></td></tr></table>	

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

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

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(ii) The VAT / registered number of that person

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**35. Postponed Accounting for VAT**

Do you intend to import goods from outside the EU?

Yes  No

If Yes, do you wish to be considered for Postponed Accounting of VAT on such imports?

Yes  No

If Yes, please provide the following details as applicable:

- Details of the type, volume and value of goods to be imported from outside the EU

- Details of the suppliers of such goods being imported and the terms of such supply. The terms of supply should clearly demonstrate who the importer / accountable person is

- Who are your customers?

Private Individuals  Businesses  Both

Please provide details

- Please provide details of the system for maintaining records that the accountable person has in place relating to the supply by or to that person, of goods, that ensures those records are complete, accurate and readily available to that person. The address at which the information will be retained should be included.

- Please attach evidence of the current business address, e.g. a copy of the lease, correspondence received at the address, etc.

Revenue may request additional documentation or proofs as outlined in legislation in addition to what has been specified above. If the requested documentation or proofs are not submitted within the timeframe, access to Postponed Accounting will not be granted.

VAT applicants who wish to be considered for Postponed Accounting must first hold a Customs & Excise registration.

**36. Are you registering as an employer for PAYE / PRSI?**

Yes  No   

D	D	M	M	Y	Y	Y	Y
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If 'Yes', state the date from which you wish to register

As an employer you are obliged to report your employees' payroll information to Revenue in real time. To do this, you will need a ROS digital certificate. Further information on [www.revenue.ie](http://www.revenue.ie).

**37. Do you intend to engage any employees in the course of the contract?**

Yes  No

If 'Yes', state:

(a) Are any of the employees resident in Ireland?

Yes  No

If 'Yes', you **must register** as an Employer in the State

(b) Are any of the employees resident outside the State?

Yes  No

If 'Yes', are any employees working in the State for more than 60 days in total in the year of assessment?

Yes  No

(Refer to SP-IT-3 07 for exemption from the obligation to operate PAYE / PRSI in certain circumstances)

(c) 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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**Correspondence on PAYE / PRSI**

If correspondence relating to PAYE / PRSI is being dealt with by an agent, insert  in this box  and give the following details if different from Panel 22.

Name   
 Address   
 (Incl. Eircode)\*   
 Tax Advisor Identification Number (TAIN)

Phone No.   
 (Incl. Local area code)  
 eMail   
 Mobile No.   
 Client's Ref

**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)**

**38. Are you applying to register as a: \***

(a) Principal only       (b) Principal & Subcontractor       (c) Subcontractor only

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

**39. Date of commencement for RCT \***

D	D	M	M	Y	Y	Y	Y
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**40. If you are a subcontractor, please provide the following details in relation to your contract in Ireland**

(a) Principal Contractor's name   
 and Irish tax registration number

(b) Contract notification ID number (available from your Principal Contractor)

(c) Site Identification Number

(d) What is the duration of the contract?

**Declaration**

*This must be made in every case before you can be registered for any tax*

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

**NAME \***   
 (in BLOCK LETTERS)

**SIGNATURE \***

**CAPACITY \***

**DATE \***

D	D	M	M	Y	Y	Y	Y
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(To be signed by the Company Secretary or other authorised officer)

**Phone No.** (Incl. Local Area Code) of the Signee\*

If you require further information on taxation in Ireland, please visit [www.revenue.ie](http://www.revenue.ie). Save time by filing on-line using our **Revenue Online Service (ROS)**. This is a self-service, internet facility which provides customers with a quick and secure facility to manage their tax affairs online 24/7, 365 days a year. Please note that certain categories of taxpayers in Ireland are required to pay and file their tax returns on line. See more on **Mandatory e-filing** on our website.

Revenue's data protection policy and information are available on the Revenue website.

Please submit this form to the appropriate Registration Unit, see Details below.

Details	Address	Contact Details
Associates of existing LCD customers and companies involved in; a) Financial institutions (other than credit unions) b) Debt Securitisation c) Stockbroking firms d) Aircraft Leasing e) Insurance / Re-insurance f) An Investment Fund regulated by the Central Bank of Ireland g) Real Estate Investment Trust h) An IDA supported company (over 300 employees)	Large Corporates Division Registration Unit Office of the Revenue Commissioners Ballaugh House 73/79 Lower Mount Street Dublin 2 D02 PX37	eMail: <a href="mailto:largecasesdiv@revenue.ie">largecasesdiv@revenue.ie</a> Tel: 01 738 3637 or from outside Ireland + 353 1 738 3637
All other customers and companies	Business Registrations Office of the Revenue Commissioners P.O. Box 1 Wexford	eMail: <a href="mailto:businesstaxesregistrations@revenue.ie">businesstaxesregistrations@revenue.ie</a> Tel: 01 738 3630 or from outside Ireland + 353 1 738 3630

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.