



# TAX REGISTRATION

## FOR RESIDENT INDIVIDUALS, PARTNERSHIPS, TRUSTS OR UNINCORPORATED BODIES REGISTERING FOR TAX IN IRELAND

# TR1

**This form can be used by:**

- Individuals who require registration for Income Tax, VAT, Employer's PAYE / PRSI, Relevant Contracts Tax (RCT) and / or Capital Gains Tax (CGT) complete parts A(1), A(3) and B, C, D, E, and / or F as appropriate. Individuals who require registration for Income Tax only - use eRegistration service. To use this service you must first be registered for myAccount on [www.revenue.ie](http://www.revenue.ie).
- A Partnership, Trust, Unincorporated Body and Sporting Body - complete parts A(2), A(3) and B, C, D, E and / or F as appropriate to register for, Income Tax, VAT, as an employer for PAYE / PRSI, RCT and / or CGT.

**Agents acting on behalf of Individuals / other entities which require registration for Income Tax, VAT, Employer's PAYE / PRSI and / or RCT must apply through Revenue Online Services (ROS) at [www.revenue.ie](http://www.revenue.ie).**

**Note:** If you are completing Part A2 and / or C of this form, on registration, you will be required to make payments and returns by electronic means using ROS. Details of 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).

**It should not be used by:**

- PAYE Employees taking up employment for the first time - use the Jobs & Pensions service. To use this service the employee must first register for myAccount on [www.revenue.ie](http://www.revenue.ie),
- Companies - use ROS where represented by an Agent or otherwise use Form TR2,
- Liquidators, Receivers and Unincorporated Bodies - use ROS where represented by an Agent,
- A non-resident body whose sole aim is to receive a registration number to obtain a grant / tax clearance certificate - use Form TC1 available on the website,
- A voluntary non-profit making organisation - use Registration Form TR3 - Non-Profit Making Organisations available on the website,
- Persons who are collection agents for non-resident landlords - use Collection Agent Registration form available on the website.

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

### Individual Details

**A1 Individuals** - Give the following information of the person who is to be registered and then complete Section A3

<p><b>1. Forename *</b> <input style="width: 100%;" type="text"/></p> <p><b>3. Gender *</b> Male <input type="checkbox"/> Female <input type="checkbox"/></p> <p><b>5. Date of Birth *</b> <input style="width: 100%; text-align: center;" type="text"/></p> <p><b>7. PPSN *</b> <input style="width: 100%;" type="text"/> (for information on how to obtain a Personal Public Service Number (PPSN) refer to <a href="http://www.gov.ie">www.gov.ie</a>)</p> <p><b>8. Phone No. *</b> <input style="width: 100%;" type="text"/> (Incl. Local Area Code)</p> <p><b>eMail*</b> <input style="width: 100%;" type="text"/></p> <p><b>11. Civil Status</b></p> <table border="0" style="width: 100%;"> <tr> <td>Married <input type="checkbox"/></td> <td>A former Civil Partner <input type="checkbox"/></td> <td>A Surviving Civil Partner <input type="checkbox"/></td> </tr> <tr> <td>Single <input type="checkbox"/></td> <td>Divorced <input type="checkbox"/></td> <td>Widowed <input type="checkbox"/></td> </tr> <tr> <td>In a Civil Partnership <input type="checkbox"/></td> <td>Married but living apart <input type="checkbox"/></td> <td>In a Civil Partnership but living apart <input type="checkbox"/></td> </tr> </table>	Married <input type="checkbox"/>	A former Civil Partner <input type="checkbox"/>	A Surviving Civil Partner <input type="checkbox"/>	Single <input type="checkbox"/>	Divorced <input type="checkbox"/>	Widowed <input type="checkbox"/>	In a Civil Partnership <input type="checkbox"/>	Married but living apart <input type="checkbox"/>	In a Civil Partnership but living apart <input type="checkbox"/>	<p><b>2. Surname *</b> <input style="width: 100%;" type="text"/></p> <p><b>4. Nationality *</b> <input style="width: 100%;" type="text"/></p> <p><b>6. Private Address *</b> (Incl. Eircode)</p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div> <p><b>9. Garda National Immigration Bureau Number (GNIB) / Irish Residence Permit (IRP) Number*</b> <input style="width: 100%;" type="text"/></p> <p><b>10. Immigration Stamp Number *</b> <input style="width: 100%;" type="text"/></p>
Married <input type="checkbox"/>	A former Civil Partner <input type="checkbox"/>	A Surviving Civil Partner <input type="checkbox"/>								
Single <input type="checkbox"/>	Divorced <input type="checkbox"/>	Widowed <input type="checkbox"/>								
In a Civil Partnership <input type="checkbox"/>	Married but living apart <input type="checkbox"/>	In a Civil Partnership but living apart <input type="checkbox"/>								

**12. If married or in civil partnership state the following details in respect of your spouse or civil partner:**

<b>Forename*</b> <input style="width: 100%;" type="text"/>	<b>Surname*</b> <input style="width: 100%;" type="text"/>
<b>PPSN *</b> <input style="width: 100%;" type="text"/>	<b>Date of Birth</b> <input style="width: 100%; text-align: center;" type="text"/>
or if PPSN not known Pre-marriage or Pre-Civil Partnership surname <input style="width: 100%;" type="text"/>	

If you want to have your tax affairs dealt with in Irish,  the box

**A2 Partnership, Trust or Unincorporated Body** - Give the following information of the body who is to be registered and then complete Section A3

14. Name of the Body to be registered \*

15. Responsible Person \*  
(Chairperson or secretary of the group, or precedent partner in the case of a partnership)

(a) Name

(b) Address (Incl. Eircode)

(c) Phone No.

16. If previously registered state tax no. used

17. Partnership, Trust or Other Body (a minimum of 2 partners are required)  
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 (Incl. Eircode)	Capacity	PPSN	Shareholding
<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"/> %

**A3 Business Details**

18. Where applicable, state Registration Number of entity prior to Administration / Liquidation / Receivership of company / Individual / Partnership on whose behalf you act

19. If trading under a business name, state Trading as

20. (a) % sales anticipated online  %

(b) Website Address,

21. Legal Format ( the appropriate box)  
Sole Trader  Partnership  Other  Specify

22. Business Address (Incl. Eircode) (if different to private address) (tax advisor / accountant address is not acceptable)

<input type="text"/>	Phone No. *	<input type="text"/>
<input type="text"/>	Website address	<input type="text"/>
<input type="text"/>	Mobile Phone No.	<input type="text"/>
<input type="text"/>	eMail	<input type="text"/>

23. 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', 'clothing manufacturer', 'property letting', 'dairy farmer', '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 45

24. 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)

25. If the business will supply plastic bags to the customer insert  in the box

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

27. To what date will annual accounts be made up? \*

28. State the expected turnover in the next twelve months \*

29. **Advisor Details** - Give the following details of your accountant or tax advisor, if any, who will prepare the accounts and tax returns of the business.

Name \*

Phone No.\*   
(Incl. Local Area Code)

Address   
(Incl. Eircode)

eMail

Mobile Phone No.

Tax Advisor Identification Number (TAIN)

Client's Reference

30. If correspondence relating to the following is being dealt with by the accountant or tax advisor  the appropriate box

VAT (i.e. VAT3's)

RCT

Employer PAYE / PRSI

31. If you rent your business premises, state - Name and private address of the landlord (not an estate agent or rent collector)

The amount of rent paid per week  month  year  ( the frequency) €

The date on which you started paying the rent

The length of the agreed rental / lease period

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

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

The VAT / registered number of that person

Please submit a copy of the rental lease agreement.

Part B

Registration for Income Tax (non-PAYE)

33. If you are registering for Income Tax  the box  and indicate your main source of income below:

34. Trade  Foreign Income (incl. Salary & Pension)  Rental Income  Investment Income

Other  Specify

35. State your bank or building society account to which Income Tax refunds can be made:

Bank / Building Society

Branch Address

IBAN (Max. 34 characters)

BIC (Max. 11 characters)

36. If you are registering for VAT insert  in the box and complete this part

### 37. Registration

(a) State the date from which you require to register for VAT \*

(If you are electing to register for VAT you may only register from the current VAT period)

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) (insert  in the appropriate box)

Yes

No

(c) Are you registering because \*

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

(i)

(ii) you wish to **elect to be a taxable person**, (although not obliged by law to be registered)? **Note: The option to elect to register is not available to receivers. Or**

(ii)

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

(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)

38. Are you applying for cash receipts basis of accounting for goods and services? ( the appropriate box)

Yes

No

If your answer is 'Yes', is this because

(a) expected annual turnover will be less than €2,000,000

(a)

( either (a), or (b) as appropriate)

(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)

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

€

40. 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.

### 41. 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

**42. Intra Community Activity Information**

If you have answered Yes to **any** of the questions in 41 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?

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

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

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.

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

If you have answered Yes to question 41 (a) or 41 (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

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

Bank / Building Society

Branch Address

IBAN (Max. 34 characters)

BIC (Max. 11 characters)

**45. 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) A signed statement from you / your client confirming that the property in question will be purchased and / or developed and will be disposed of or used in a manner which will give rise to a VAT liability, e.g., by sale of the property or by exercising the Landlord's 'option to tax'.

In the case of a Partnership, Trust or Unincorporated Body, the statement should be signed by the precedent acting partner or the responsible person (Chairperson or Secretary).

**46. 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.

**Part D**

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

47. If you are registering as an employer for PAYE / PRSI insert  in the box and complete this part

**48. 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 \*

49. What payroll and PAYE / PRSI record system will you use? Computer System  Other Manual System

Please specify what payroll and record system you will use?

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 registering for ROS can be found at [www.revenue.ie](http://www.revenue.ie).

**50. Correspondence on PAYE / PRSI**

If correspondence relating to PAYE / PRSI is being dealt with by an agent,  this box  and give the following details if different from Panel 29.

Name \*

Phone No.\*

Address

(Incl. Local Area Code)

eMail

(Incl. Eircode)

Mobile Phone No.

Tax Advisor Identification Number (TAIN)

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)

51. Are you applying to register as a ( the appropriate box): \*

(a) Principal only

(b) Principal & Subcontractor

(c) Subcontractor only

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

52. Date of commencement for RCT \*

53. 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 Advisor Identification Number (TAIN) of your agent, if applicable

54. Have you previously registered with Revenue as a Principal?

Yes

No

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

**Part F**

**Registration for Capital Gains Tax (CGT)**

56. If you are registering for Capital Gains Tax insert  in the box

57. State the date from which you require to register for Capital Gains Tax

**Declaration**

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

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

NAME\*   
(in BLOCK LETTERS)

SIGNATURE\*

CAPACITY\*

DATE\*

(Individual, Secretary, Precedent Partner, Trustee, etc.)

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 online 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 online. 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; <ul style="list-style-type: none"> <li>a) Financial institutions (other than credit unions)</li> <li>b) Debt Securitisation</li> <li>c) Stockbroking firms</li> <li>d) Aircraft Leasing</li> <li>e) Insurance / Re-insurance</li> <li>f) An Investment Fund regulated by the Central Bank of Ireland</li> <li>g) Real Estate Investment Trust</li> <li>h) An IDA supported company (over 300 employees)</li> </ul>	Office of the Revenue Commissioners Large Corporates Division Anne Street Wexford Y35 E29K	eMail: <a href="mailto:largecasesdiv@revenue.ie">largecasesdiv@revenue.ie</a>
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>

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.