



TAX REGISTRATION

TR1

This form can be used to register 'Persons', i.e., Individuals, Partnerships, Trusts or Unincorporated Bodies for Income Tax, VAT, and as an Employer for PAYE/PRSI.

Companies (including foreign companies) requiring to register for Corporation Tax, VAT and PAYE/PRSI (as an employer) should complete **Form TR2**.

PAYE employees taking up their first employment should complete **Form 12A**.

Please complete **ALL** parts of this form as required **IN BLOCK CAPITALS**, sign the declaration below and return it to your Revenue District Office. 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 person, (including a trust, partnership, club or society), who is to be registered

2. If trading under a business name, state

Trading as

3. Legal Format (please tick the appropriate box)

Sole Trader Partnership Other (specify)

4. If you, (or the trust, partnership, club or society), were registered for any tax in this country previously, what reference numbers did you hold?

PPS Number Employer (PAYE/PRSI) Value Added Tax (VAT)

<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"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

5. (Individuals only) State

If married, your pre-marriage name, where different

Your date of birth

Your mother's maiden name

 DD / MM / YYYY

6. Marital Status

Tick the relevant box Single Married Widowed Married but living apart Divorced

7. If you are married, give the following information

Spouse's forename

Spouse's surname

Spouse's PPS number

Date of Marriage

 DD / MM / YYYY

8. Business Address

Private Address (if different)

Phone: Area Code Number
Fax: Area Code Number
Mobile Phone Number

Phone: Area Code Number
Fax: Area Code Number
Mobile Phone Number

9. If you want your tax affairs to be dealt with in Irish, tick the box

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 (individual, secretary, partner, trustee etc.) DATE DD / MM / YYYY

10. Type of business

(a) is the business mainly retail mainly wholesale mainly manufacturing
 building & construction 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 27.

11. When did the business or activity commence?

DD / MM / YYYY

12. To what date will annual accounts be made up?

DD / MM / YYYY

13. Adviser Details

Give the following details of your accountant or tax adviser, if any, who will prepare the accounts and tax returns of the business.

Name
Address

Phone: Area Code

Number

Mobile Phone Number

Fax: Area Code

Number

Tax Adviser Identification Number (TAIN)

Client's Reference

If correspondence relating to VAT (ie VAT 3's) is being dealt with by the accountant or tax adviser tick the box

14. Partnership, Trust or Other Body

Give the following information in respect of all partners, trustees or other officers. Under 'Capacity', state whether precedent acting partner, partner, trustee, treasurer, etc. If necessary please continue on a separate sheet.

Name	Private Address	Capacity	PPS number (Partners only)
(i)			
(ii)			
(iii)			
(iv)			

15. If you rent your business premises, state

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

The amount of rent paid per week , month or year (Tick frequency)

€

The date on which you started paying the rent

DD / MM / YYYY

The length of the agreed rental/lease period.

16. 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.

--	--	--	--	--	--	--	--	--	--

17. Are you registering for Income Tax? (Tick)

Yes

No

18. Are you registering as an employer for PAYE/PRSI? (Tick)

Yes

No

*If your answer is 'No', there is no need to answer questions 19, 20 or 21. Continue to PART D.***19. Persons Engaged**(i) How many **employees** are: **Full time** - usually working 30 hours or more per week? **Part time** - usually working less than 30 hours per week?

(ii) State the date your first employee commenced or will commence in your employment

DD / MM / YYYY

20. What payroll and PAYE/PRSI record system will you use? (Tick the relevant box)Tax Deduction Cards (Revenue Supplied) Other Manual System Computer System Disk **21. 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 13 above.**Name****Address**

Phone: Area Code

Number

Mobile Phone Number

Fax: Area Code

Number

Tax Adviser Identification Number
(TAIN)

Client's Reference

22. Are you registering for VAT? (Tick)

Yes

No

*If your answer is 'No', there is no need to answer questions 23 to 28.***23. Registration**(i) State the **date** from which you require to register

DD / MM / YYYY

(ii) Is registration being sought only in respect of **European Union (EU) acquisitions**? (This applies only to farmers and non-taxable entities) (Tick)

Yes

No

(iii) Are you registering

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

(a)

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

(b)

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

or(c) because you are in receipt of **Fourth Schedule Services**?

(c)

(iv) State your expected turnover for the next 12 months

€

24. Are you applying for the moneys received basis of accounting for goods and services? (Tick)Yes No

If your answer is 'Yes', is this because

(a) expected annual turnover will be less than €635,000

(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)

25. If your business is a foreign business registering in this StateState the expected annual turnover from supplies of taxable goods or services within the State € **26. State your bank or building society account to which VAT refunds can be made (compulsory)**Bank/Building Society Branch Address Sorting Code Account Number **27. Property Details for VAT purposes**(a) Address of the property

(b) Date purchased or when development commenced

 DD / MM / YYYY(c) Planning permission reference number, if applicable

(d) A signed statement from 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 i.e.

- by outright sale of the property or
- by creation of a long term lease i.e. lease more than ten years or
- by waiver of exemption in respect of short term lettings i.e. less than 10 years.

28. Exemption Waiver (in respect of the letting of property only)

(Such services are normally exempt from VAT).

Do you wish to waive exemption from VAT in respect of property letting? (Tick)Yes No **Note** the waiver of exemption applies to all rents receivable from short-term lettings including those from properties other than that mentioned above. An option to 'Waiver of Exemption' cannot be backdated.**Additional Information**

The following leaflets will provide additional information on the taxation aspects of running your own business. They are available from your local revenue office or from Revenue's Form's and Leaflets service at **LoCall 1890 30 67 06** or at **www.revenue.ie**

IT48 Starting in Business – A Revenue Guide
 IT50 PAYE/PRSI for Small Employers
 Employers Guide to operating PAYE and PRSI for certain benefits

If you have further information queries or concerns contact your Revenue District Office or Employer PAYE Enquiries at **LoCall 1890 23 63 36**.

If you wish to receive an employer pack tick here.

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

Revenue On-Line Service (ROS) Save time – File On-Line

Once registered, you can access your tax details and file returns on-line using Revenue On-Line Service (ROS). ROS is available 24 hours a day, 365 days a year. It is easy, instant and secure.

For further details on ROS, visit our website at **www.revenue.ie** or call the ROS Information Desk at **LoCall 1890 20 11 06**.