



TAX REGISTRATION

TR2

This form can be used to register a limited company for Corporation Tax, for PAYE/PRSI (as an employer), for VAT and/or Relevant Contracts Tax (as a Principal Contractor).

Persons, other than companies requiring to register, should complete Form TR1 or PAYE employees taking up their first employment should complete Form 12A.

Complete all parts of this form as required IN BLOCK CAPITALS, sign the declaration below and return it to your Revenue District. 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: Area Code Number Fax: Area Code Number Mobile No.

E-Mail

4. Registered Office Address

Phone: Area Code Number Fax: Area Code Number E-Mail

5. Legal Format (tick appropriate box)

<input type="checkbox"/> Co-operative Society	<input type="checkbox"/> Private Unlimited Company	<input type="checkbox"/> Statutory Body
<input type="checkbox"/> Public Limited Company	<input type="checkbox"/> Private Limited Company	<input type="checkbox"/> Branch of Foreign Company
<input type="checkbox"/> Other (specify) <input type="text"/>		

6. Date company was registered (Irish registered companies)

7. Companies registration office (CRO) number (Irish registered companies)

8. When did the business or activity commence?

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

10. Foreign registered company

(i) Address in this State of fixed place of business

Phone Area Code Number Fax: Area Code Number

(ii) Is trading stock held at this address?(Tick) Yes No

(iii) Address in this State where the company's books and records will be produced for inspection by Revenue Officials

Phone Area Code Number Fax: Area Code Number

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

Declaration

This must be made in every case before the company 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 **DATE**

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

12. 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										

13. 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 37.

14. Will the business supply plastic bags to its customers (Tick) Yes No

15. Directors Give the following information in relation to each director. If necessary, continue on a separate sheet.

Name	Private Address	Shareholding	PPS No.
(i)		%	
(ii)		%	
(iii)		%	

16. Company Secretary If this is one of the directors above the name will suffice.

Name	Private Address	PPS No.

17. Shareholders Give the details of any shareholder (other than a director whose details are shown above) who has 50% or more beneficial interest in the issued capital.

Name	Private Address	Shareholding	PPS No.
		%	

18. 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: 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

19. If the business premises is rented, state

- (i) The name and 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

20. If the business was acquired 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

21. Are you registering for Corporation Tax (Tick the relevant box) Yes No

Part C

Registration as an Employer for PAYE/PRSI

- 22. Are you registering as an employer for PAYE/PRSI (Tick the relevant box)** Yes No
If the answer is 'No', there is no need to answer questions 23, 24 or 25. Continue to Part D.
- 23. 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 / /
- 24. What payroll and PAYE/PRSI record system will be used (Tick the relevant box)**
 Tax deduction card system (Revenue Supplied) Other manual system Computer system
 ROS Compatible Computer System Disk
- 25. 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 18 above.
- Name**
Address
- Phone: Area Code Number Mobile Phone Number
 Fax: Area Code Number Tax Adviser Identification Number (TAIN)
 Client's Reference

Part D

Registration as a Principal Contractor (Relevant Contracts Tax)

- 26. Are you registering as a Principal Contractor for RCT in the Construction/Forestry/Meat Processing industries (Tick)** Yes No
If your answer is 'No', there is no need to answer question 27 to 31. Continue to Part E.
- 27. Date of Commencement as a Principal** / /
- 28. Number of uncertified Subcontractors currently engaged:**
- 29. Confirm that Form RCT1 has been completed for all Subcontractors:** Yes No
- 30. State Addresses of all sites on which uncertified Subcontractors are currently engaged:**
 (A further sheet should be attached if required)
- 31. I wish to apply for the following number of RCTDC's/C45's and, in so doing, I confirm that the RCTDC's/C45's will be used exclusively in the course of the Principal Contractor's business**

Part E

Registration for VAT

- 32. Are you registering for VAT? (Tick the relevant box)** Yes No
If your answer is 'No', there is no need to answer questions 33 to 38.
- 33. Registration**
 (i) **State the date** from which you require to register the company / /
- (ii) 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
- (iii) Are you registering the company
 (a) because **turnover exceeds** or is likely to exceed the **limits** prescribed by law for registration? (a)
or (b) because you wish to **elect it to be a taxable person** (although not obliged by law to be registered)? (b)
or (c) because it is in receipt of **Fourth Schedule services** (c)
 Tick either (a), (b) or (c) as appropriate
- (iv) State the expected turnover for the next 12 months €
- 34. 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 €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

35. If your business is a foreign business registering in this State

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

€ **36. State the bank or building society account to which VAT refunds can be made (Compulsory)**Bank/Building Society Branch Address Sorting Code Account Number **37. Property Details for VAT purposes**(a) Address of the property (b) Date purchased or when development commenced (c) Planning permission reference number, if applicable

(d) 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 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.

38. 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.)

*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.

Additional Information

The following leaflets will provide additional information on the taxation aspects of running a business. They are available at www.revenue.ie, from Revenue's Form's and Leaflets service at **LoCall 1890 306 706**, or from your local Revenue office.

IT48	Starting in Business – A Revenue Guide
IT50	PAYE/PRSI for Small Employers
IT63	Relevant Contracts Tax - Guide for Principal Contractors
	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 25 45 65**.

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**.