



# 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 (RCT) (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 LETTERS, 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  Trading as

3. Business Address

E-Mail

Phone: Area Code  Number  Fax: Area Code  Number  Mobile No.

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 question (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

Capacity of Signatory  DATE  /  /

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

Part A continued *General Details*

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 27, page 3.

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

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

Yes

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

Name	Private Address	Shareholding	PPS No.
		<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"/> <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"/>

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

Name	Private Address	PPS No.
		<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. 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.
		<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"/>

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 (i.e. VAT 3s) is being dealt with by the accountant/tax adviser tick  the box

19. 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

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/  /

*Part A continued*      *General Details*

**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

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

**21. If the company is registering for Corporation Tax tick  box**

Yes

*Part C*                                      *Registration for VAT*

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

Yes

**23. 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)
- (iii) Are you registering the company:
  - (a) because **turnover exceeds** or is likely to exceed the limits prescribed by law for registration?
  - or (b) because you wish to **elect it to be a taxable person** (although not obliged by law to be registered)?
  - or (c) because it is in receipt of **Fourth Schedule services?**

/ /
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Yes                                       No

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

(a)

(b)

(c)

**24. Are you applying for the moneys received basis of accounting for goods and services?** (Tick  the relevant box) If your answer is 'Yes', is this because

Yes                                       No

- (a) expected annual turnover will be less than €1,000,000 (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?

(a)

(b)

Tick  either (a) or (b) as appropriate

**25. 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.

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**26. State the bank or building society account to which VAT refunds can be made**

Bank/Building Society

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Branch Address

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Branch Sort Code

			-				-		
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Account Number

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

(a) Address of the property

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(b) Date purchased or when development commenced

/ /
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(c) Planning permission reference number, if applicable

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(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, 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

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

### 29. 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

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### 30. 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) Manual System  Wages books are available from Office Suppliers/Stationery Bookstores

### 31. 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 18, Page 2.

Name

Address

Phone: Area Code

Number

Mobile Phone Number

Fax: Area Code

Number

Tax Adviser Identification Number (TAIN)

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Client's Reference

## Part E

## Registration as a Principal Contractor (Relevant Contracts Tax)

32. If the company is registering as a Principal Contractor for RCT in the Construction/Forestry/Meat Processing Industries tick  box and complete this part Yes

33. Date of Commencement as a Principal

/	/
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34. Number of uncertified Subcontractors currently engaged

35. Confirm that Form RCT1 has been completed for all Subcontractors (tick ) Yes  No

36. State Addresses of all sites on which uncertified Subcontractors are currently engaged (A further sheet should be attached if required)

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37. 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

## 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), from Revenue's Form's and Leaflets service at **LoCall 1890 306 706 (available 24 hours a day)**, or from your local Revenue office.

- IT48 Starting in Business – A Revenue Guide
- IT49 VAT for Small Businesses
- Employer's Guide to PAYE
- Employer's Guide to operating PAYE and PRSI for certain benefits
- Employers Guide to operating PAYE and PRSI for certain benefits
- Code of Practice for Determining Employment or Self - Employment Status of Individuals

If you have further information queries or concerns 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**.

### 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 Revenue's website at [www.revenue.ie](http://www.revenue.ie) or call the ROS Helpdesk at **LoCall 1890 20 11 06**.