

Application for Registration as a Principal Contractor for Relevant Contracts Tax.

Application for a supply of Forms RCTDC

(Please read the notes overleaf before completing this form)

Name of Applicant:

Address:

State the full name and address of the Principal Contractor (if different to the applicant details above):

Legal Format (Please tick ✓ appropriate category)

Sole Trader

Partnership

Limited Company

If the Principal Contractor was previously registered for any tax in this country state the reference numbers held:

PPS Number

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Employer (PAYE/PRSI)

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Value Added Tax

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Nature of Trade (Please tick ✓ appropriate category)

Construction

Forestry

Meat Processing

State the date of Commencement as a principal:

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Number of uncertified Sub-Contractors currently engaged:

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Confirm that Form RCT1 has been completed for all Sub-Contractors:

Yes

No

State Addresses of all sites on which Sub-Contractors are currently engaged:

(A further sheet should be attached if required)

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I wish to apply for the following number of RCTDC's/C45's:

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I confirm that:

- The RCTDC's/C45's will be used exclusively in the course of the Principal Contractor's business
- To the best of my knowledge and belief the particulars on this form are correct and complete

Signature:

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Office:

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Telephone

Capacity of Signatory:

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Mobile:

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Notes

Please read these notes carefully before completing this form.

1. The Income Tax (Relevant Contracts) Regulations 2000 have been amended to give effect to Section 531 (6) (ba) of the Taxes Consolidation Act 1997 which obliges every person who is a principal contractor for the purposes of Relevant Contracts Tax to register with the Revenue Commissioners and which authorised the Revenue Commissioners to set up and maintain a register containing details of every such person.
2. The new regulations are effective from 1st January 2005 (the operative date). All persons who are, or who become, a principal contractor on or after the operative date must be registered.
3. *Where a Principal Contractor has notified the Revenue Commissioners prior to the operative date that they are a Principal Contractor, there is no need for them to formally register.*

Who needs to complete this Form?

4. This Form should **only** be used by Principal Contractors who are already registered with Revenue for other taxes (e.g. Income Tax, Corporation Tax, Value Added Tax) and are Principal Contractors. See point 7, if you are a Principal Contractor starting in business for the first time and have not yet registered for other taxes with Revenue.
5. In the case of those Principals who are Principals on the operative date, and who are registered for other taxes with Revenue, this form should be completed and submitted to their local Revenue District before 21st January 2005.
6. In the case of persons entering into a relevant contract as a Principal Contractor after the relevant date, they must register by completing this form and submitting it to their local Revenue District within 21 days of entering into the relevant contract.

New businesses not yet registered with Revenue

7. If you have not yet registered with Revenue for other taxes you should complete **Form TR1** (in the case of an individual) or **Form TR2** (in the case of a company). These Forms are on the Revenue website www.revenue.ie or are available from your local Revenue District.

Changes and cancellations

8. Once your application for registration has been processed you will receive a notification of this fact.
9. Once registered, you are obliged to notify Revenue of any changes to your registration details within 21 days of the change.
10. If you cease to be a Principal you are obliged to notify Revenue in writing by the end of the month following the month in which you ceased to be a principal

Other Matters

Principal contractors are obliged to act in accordance with the Taxes Consolidated Act 1997 and the Income Tax (Relevant Contracts) Regulations 2000 (as amended) in matters relating to the deduction of Relevant Contracts Tax when making payments to subcontractors, and in the making of returns and payments to Revenue.

Further information is available on the Revenue website www.revenue.ie, or from your local Revenue District.