



**PANEL B****SUBCONTRACTOR'S DETAILS**

Complete this section only where C2 has not been presented in person and payment(s) will be paid into a nominated bank account (see notes below)

NAME	<input type="text"/>	TAX Number	<input type="text"/>	<table border="1" style="background-color: black; color: white;"> <tr><td>CHECKED</td></tr> <tr><td><input type="checkbox"/></td></tr> <tr><td>CHECKED</td></tr> <tr><td><input type="checkbox"/></td></tr> </table>	CHECKED	<input type="checkbox"/>	CHECKED	<input type="checkbox"/>
CHECKED								
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CHECKED								
<input type="checkbox"/>								
ADDRESS	<input type="text"/>	REVENUE District	<input type="text"/>					
		C2 Number	<input type="text"/>					

**Nominated bank account details**

The bank account details should comply in all respects with the name on the C2

Name on Bank Account	<input type="text"/>	Sort Code	<input type="text"/>
Bank	<input type="text"/>	Account No.	<input type="text"/>
Branch Address	<input type="text"/>		

Evidence that the account is in the name of the C2 holder should be attached if the bank account has not been nominated to their local Revenue District previously e.g. letter from the bank or copy of recent bank statement.

Signature of Subcontractor / Nominated User	<input type="text"/>		
Date	<input type="text"/>	Telephone No.	<input type="text"/>

I hereby apply for a Relevant Payments Card in respect of the above-named Subcontractor and I undertake to make all payments under this contract to the nominated bank account number quoted above.  
(Please sign to confirm this applies)

Signature of Principal Contractor	<input type="text"/>		
Date	<input type="text"/>	Telephone No.	<input type="text"/>

**EXPLANATORY NOTES ON THE COMPLETION OF FORM RCT 46****Complete the Principal and Subcontractor's details in BLOCK CAPITALS.**

The Principal and Subcontractor can use either Panel A overleaf or B above to jointly apply to the Revenue Commissioners for a Relevant Payments Card (RCT 47):

Complete **Panel A** where the Subcontractor presents the C2 in person to the Principal Contractor.

Complete **Panel B** where the Subcontractor has not presented the C2 in person and payment(s) are to be made into a nominated bank account.

**Panel A**

- the Subcontractor presents their C2 in person to the Principal Contractor
- the Subcontractor then completes the Subcontractor's details overleaf (Panel A)
- the Subcontractor signs this Form in the presence of the Principal Contractor, and
- the Principal Contractor completes the declaration overleaf and sends this form to their local Revenue District.

**Panel B**

- the Subcontractor nominates a bank account into which all Relevant Contract payments can be made
- the Principal Contractor undertakes to make all payments into that bank account
- the Subcontractor completes the details of their C2 and nominated bank account above (Panel B), signs the form, and passes the form on to the Principal Contractor to complete the declaration and send it to their local Revenue District.

**Subcontractors**

You can now have your relevant contracts payments paid into a nominated bank account. This may be convenient for you and avoid you having to travel long distances to present your C2 in person to the Principal Contractor.

The nominated bank account must be held in the name of the Subcontractor in this State or in the State where the Subcontractor is resident.

Use this form to give the nominated bank account details to the local Revenue District.

**The Subcontractor must have a valid C2 card for the tax year 2010 in order for the Revenue District to issue the Relevant Payments Card.**