



# RELEVANT CONTRACTS TAX Construction, Forestry and Meat Processing Operations

## APPLICATION BY SUB-CONTRACTOR FOR CERTIFICATE OF AUTHORISATION (C2)

Please read the form through BEFORE completing it.

To apply for a Certificate of Authorisation (C2) please complete this form and return it to

To obtain a Certificate of Authorisation a person must:

- ♦ *be or be about to become a Sub-Contractor*
- ♦ *trade from a fixed place of business with adequate equipment, stock and other facilities*
- ♦ *keep proper and accurate business records*
- ♦ *have a satisfactory tax record at the date of this application*

Applicants not previously registered for tax should first register by completing the appropriate Registration Form listed below:

1. **Form TR1** is for an individual/sole trader.
2. **Form TR2** is for a company.

If you previously registered for any tax and/or hold Tax Reference Numbers, please quote them in the box(es) below.

PPS (Income Tax)	<input type="text"/>	Tax Reference (Corporation Tax )	<input type="text"/>
Employer (PAYE/PRSI )	<input type="text"/>	Value Added Tax	<input type="text"/>
Relevant Contracts Tax	<input type="text"/>		

Have all relevant tax returns (PAYE/PRSI, Income Tax, Corporation Tax, Relevant Contracts Tax, VAT, Capital Gains Tax) been lodged and all tax paid for the last three tax years and from 1 January to the date of this application.

Tick (✓) appropriate box. Yes  No

### Contract of Employment

Have you signed a Declaration (Form RCT1) to confirm that the contract entered into/to be entered into with the Principal Contractor is not a contract of employment?

Tick (✓) appropriate box. Yes  No

## DECLARATION - which must be made in every case

I declare that the particulars supplied by me in this application are true in every respect.

Name (in BLOCK LETTERS)

Applicant's Signature

Capacity (Individual, Director if a company, or Precedent Acting Partner if a partnership)

Telephone Number  Date

Mobile Number

### CHECKLIST

#### Documents to be submitted with this Form

- Completed Photocard Application Form with a passport size photograph [see page 4]
- Copy of the contract or agreement with the Principal Contractor
- Certificate of tax compliance from Non-Resident Applicants
- Copy of the lease in respect of your business premises
- Evidence of the Bank Account if applicable (see page 4)

## APPLICANT'S BASIC INFORMATION

**Name of Individual, Partnership or Company**

**Trade Name (if any )**

**Details of Accountant / Tax Adviser, if any** (ask your accountant/tax adviser for these details if not known)

Name	Client's Reference No.	Adviser's Telephone number	Tax Adviser Identification Number (TAIN)

### Business Records

Describe the accounting system and/or computer system which is, or will be used.

State the address at which your business records will be available for examination during business hours.

## IF APPLICANT IS AN INDIVIDUAL, state:

Business Address

Private Address

Telephone Number

Fax Number

Telephone Number

Fax Number

## IF APPLICANT IS A PARTNERSHIP, state:

Name of Precedent Acting Partner

**Give the Name, Address & PPS number for all partners in the partnership - if necessary, use a separate sheet for details of any further names**

Business Address

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Telephone Number

Fax Number

## IF APPLICANT IS A COMPANY, state:

Companies Registration Office Number

Company Secretary

Business Address

Registered Office Address

Telephone Number

Fax Number

Telephone Number

Fax Number

## Directors/Shareholders

Give the following information in relation to each director and shareholder:

Name & Address,

PPS Number

% shareholding

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

*(If necessary, use a separate sheet for details of any further directors/shareholders)*

## EMPLOYMENT HISTORY

How has/have the individual/partners/directors been employed for the last three years and from 1 January to the date of this application.


Forward a statement to cover the periods, if any, during which the individual/partners/directors were in receipt of payments from the Department of Social and Family Affairs.

**Applicants who were non-resident at any stage during the relevant period must attach a certificate from their country of residence to verify that they have complied with all their tax obligations for the last three years and from 1 January to the date of this application. Non-resident incorporated bodies must also enclose a copy of their most recent audited accounts.**

## BUSINESS DETAILS

**What is the nature of the business activity?** Please give a precise description of the nature of the sub-contract work to be carried on, for example "meat boning", "plumbing", "electrical", "plastering", "felling of trees" etc. and the nature of the material (if any) to be supplied by you.

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**Name and address of Principal Contractor**

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**When did sub-contracting on this contract commence?**

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**Duration of contract**

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**Estimated value of contract**

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**Do you engage Sub-Contractors** to perform any part of your contracts? Tick (✓) appropriate box

Yes  No

**Do you engage employees?** Tick (✓) appropriate box

Yes  No

**A copy of the Contract or Agreement with the Principal Contractor, must be submitted with this application**

**Describe briefly the Business Accommodation and storage facilities e.g. office, yard, workshop etc.**

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**Particulars of any machinery and plant used** (whether leased or purchased) **forward relevant receipts and details of finance used or lease agreements.**

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**Do you own or rent your business premises?**

Tick (✓) appropriate box

Own  Rent

**If the business premises are rented, please state:**

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

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**The date on which you started paying rent**

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**The amount of rent paid** per week, month, year (state which)

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**The length of the agreed rental/lease period.**  
**Attach a copy of the lease**

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**If business premises is owned please forward evidence of ownership**

**Is the business new or acquired from a previous owner?**

Tick (✓) appropriate box

New  Acquired

In the case of an incorporated body taking over the business of a sole trader or partnership who hold a C2 certificate please return this C2 certificate

**If acquired from a previous owner, please state:**

The name of the person from whom you acquired it, the present address of that person and the PPS/Tax Reference number of that person and the date business was transferred.

**RELATED BUSINESS(ES):**

If the applicant is now (or has been during the last two years) a director, secretary, sole proprietor or partner of any related business tick (✓) appropriate box

Yes  No

*If the answer is "Yes", state:*

The name of the business and the PPS/Tax Reference number

**APPLICANT'S NOMINATED BANK ACCOUNT DETAILS**

With effect from 6 October 1999 it is no longer necessary for the Sub-Contractor to produce the certificate of authorisation (C2) in person to the Principal contractor when applying for a relevant payments card **where**

- the Sub-Contractor has notified to the tax office details of the bank account into which all payments of relevant contracts are to be made, and
- the Principal undertakes to make all relevant contracts payments to the Sub-Contractor into the nominated bank account.

Instead the Sub-Contractor can provide to the Principal details of the C2 and details of the nominated bank account on form RCT 46. The bank account must be held in the State in the name of the Sub-Contractor or in the case of a Sub-Contractor who is not Irish resident, the bank account may be held either in the State or in the Sub-Contractor's **country** of residence.

If you wish to nominate your bank account give the following details :

Name on Bank Account

Bank

Sort Code

Branch Address

Account Number

- evidence that the account is in the name of the C2 holder should be submitted e.g. letter from the bank, copy of recent bank statement.

**PENALTIES**

The law provides for penalties AND IMPRISONMENT for -

- making of a false statement or the furnishing of a false document for the purpose of obtaining Certificate of Authorisation (C2)
- helping to make a false statement for the purpose of obtaining a certificate (C2)
- the abuse of a Certificate of Authorisation (C2)

**PHOTOCARD APPLICATION FORM**

**A Photocard Application Form (PC5a) must be submitted with this application form.**

**Photograph:**

A recent passport size photograph (colour or black and white) must accompany the photocard application form. The photograph should show full face, without head-dress, head and shoulders only against a light background. Sign the reverse side of the photograph adding your PPS/tax reference number. Place the photograph in the box provided. Do not use adhesive, staples etc.

**Signing the Photocard Application:**

Fold over the photocard application along the dotted line so that the photograph is covered and sign in the box. The completed form will show the signature across from the photograph and beneath the bar code.

**Declaration:**

The declaration on the reverse of the form must be completed where the applicant is a company or a partnership.

**Nominated User:**

Where it is shown to the satisfaction of the Inspector that it is not practical to have a director, partner or individual trader nominated as the holder of the C2 a suitable full-time employee of the company, partnership or sole trader may be nominated instead.