

**This form can be used by:**

1. An individual - complete parts A(1), A(3) and B, C, D and/or E as appropriate.
2. A partnership, trust or unincorporated body - complete parts A(2), A(3) and B, C, D and/or E as appropriate to register for, income tax, VAT, as an employer for PAYE/PRSI, or for Relevant Contracts Tax.

It should not be used by:

- PAYE employees taking up employment for the first time - use Form 12A,
- Companies - use Form TR2,
- A body whose sole aim is to receive a registration number to obtain a grant/tax clearance certificate - use a form Exempt Registration available on the website,
- Persons who are collection agents for non-resident landlords - use Collection Agent Registration form available on the website.

Complete ALL parts of this form as required IN BLOCK LETTERS, sign the declaration below and return it to your Revenue District Office. 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

A1 Individuals - Give the following information of the person who is to be registered and then complete Section A3

1. Forename	<input type="text"/>	Surname	<input type="text"/>
2. Gender	Male <input type="checkbox"/>	Female <input type="checkbox"/>	Nationality <input type="text"/>
3. Date of Birth	<input type="text"/> / <input type="text"/> / <input type="text"/>	Private Address	<input type="text"/>
4. PPS Number	<input type="text"/>		

5. Marital Status

Tick relevant box

Single Married Widowed Married but living apart Divorced

6. If married state

Spouse's name PPS number

or if PPS Number not known

Pre-marriage Name Date of Birth Mother's Maiden Name

A2 Trusts/Partnership - Give the following information of the body who is to be registered and then complete Section A3

7. Name of the Body to be registered

8. Responsible Person*

(a) Name

(b) Address

*Responsible person. This could be the secretary of the group, the chairperson of the group, of the precedent acting partner.

9. If previously registered state tax number used

Declaration

This must be made in every case before you 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 (individual, secretary, partner, trustee, etc.) DATE / /

10. Partnership, Trust or Other Body

Give the following information in respect of all partners, trustees or other officers. Under 'Capacity', state whether precedent acting partner, partner, trustee, treasurer, etc. If necessary continue on a separate sheet.

Name	Private Address	Capacity	PPS number (Partners only)						

A3 Business Details

11. If trading under a business name, state

Trading as

12. Legal Format (tick appropriate box)

Sole Trade Partnership Other

13. Business Address (if different to private address)

Phone: Number ()
 Fax: Number ()
 Mobile Phone Number
 E-Mail

14. 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', 'clothing manufacturer', 'property letting', 'dairy farmer', '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 30.

15. If the business will supply plastic bags to the customer tick box

16. When did the business or activity commence?

/ /

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

/ /

18. State the expected turnover in the next twelve months

€

19. Adviser Details

Give the following details of your accountant or tax adviser, if any, who will prepare the accounts and tax returns of the business.

Name Phone: Number ()
 Address Fax: Number ()
 Tax Adviser Identification Number (TAIN) Mobile Phone Number
 Client's Reference

20. If correspondence relating to VAT (i.e. VAT 3s) is being dealt with by the accountant or tax adviser tick box

21. If you rent your business premises, state

Name and private address of the landlord (not an estate agent or rent collector)

The amount of rent paid per week , month or year (tick frequency)

€

The date on which you started paying the rent

/ /

The length of the agreed rental/lease period.

22. If you acquired the business from a previous owner, state

The name and current address of the person from whom you acquired it

The VAT/registered number of that person

23. If you are registering for Income Tax tick box and indicate your main source of income below:

24. Trade Foreign Income Rental Income Investment Income
 (incl. Salary & Pension)

Other Specify

Tick the box which applies to you. If your main source of income is subject to PAYE but you are registering because your non-PAYE income cannot be coded against your tax credits, indicate here the main source of the non-PAYE income.

25. If you are registering for VAT tick box and complete this part

26. Registration

(a) State the date from which you require to register

(b) Is registration being sought only in respect of **European Union (EU) acquisitions?**
 (This applies only to farmers and non-taxable entities) (tick) Yes No

(c) Are you registering

(i) because your **turnover exceeds** or is likely to exceed the **limits** prescribed by law for registration? (i)

or

(ii) because you wish to **elect to be a taxable person**, (although not obliged by law to be registered)? (ii) (Tick either (i), (ii) or (iii) as appropriate)

or

(iii) because you are in receipt of **Fourth Schedule Services?** (iii)

27. Are you applying for the moneys received basis of accounting for goods and services? (tick)

If your answer is 'Yes', is this because Yes No

(a) expected annual turnover will be less than €635,000, or (a)

(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)

28. 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 €

29. State your bank or building society account to which VAT refunds can be made

Bank/Building Society

Branch Address

Sorting Code

Account Number

30. 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 signed statement from you/your client confirming that the property in question will be purchased and/or developed and will be disposed of or used in a manner which will 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, i.e. less than 10 years.

In the case of a partnership, the statement should be signed by the precedent acting partner.

31. 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.

32. If you are registering as an employer for PAYE/PRSI tick box and complete this part

33. **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 / /

34. **What payroll and PAYE/PRSI record system will you use?** (tick the relevant box)
 (a) **Computer System** Please register for the Revenue On-Line Service (ROS) at www.revenue.ie to receive electronic copies of Tax Credit Certificates
 (b) **Other Manual System** Wages books are available from Office Suppliers/Stationery Bookstores

35. **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 19 above.

Name	<input type="text"/>	Phone: Number	(<input type="text"/>) <input type="text"/>
Address	<input type="text"/>	Fax: Number	(<input type="text"/>) <input type="text"/>
Tax Adviser Identification Number (TAIN)	<input type="text"/>	Mobile Phone Number	<input type="text"/>
		Client's Reference	<input type="text"/>

36. If you are registering as a Principal Contractor for RCT in the Construction/Forestry/Meat Processing industries, tick box and complete this part

37. **Date of Commencement as a Principal** / /

38. **Number of uncertified Subcontractors currently engaged**

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

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

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

41. 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 your own 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
- IT49 VAT for Small Businesses
- IT50 PAYE/PRSI for Small Employers
- IT63 Relevant Contracts Tax - Guide for Principal Contractors

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**.