

11. If the company was registered for any tax in this country previously what reference numbers did it hold?

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

12. (a) % sales anticipated online - %
 (b) Website Address

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 32, page 5.

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

14. Please confirm if there is a software package in use within the business, e.g. Accounting Package / EPOS system. Yes No

If yes, please provide the name of the software package(s)

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

16. Director Details* Per Companies Act 2014, Chapter 4, Section 128(1) a Company shall have at least One Director.

Name	Private Address (Incl. Eircode)	Shareholding	PPSN
<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"/>

17. Company Secretary Details* (if this is one of the directors above the name will suffice)

Name	Private Address (Incl. Eircode)	PPSN
<input type="text"/>	<input type="text"/>	<input type="text"/>

18. Shareholders Details* (give details of any shareholder other than a director whose details are shown above, who has 15% or more beneficial interest in the issued capital).

Name	Private Address (Incl. Eircode)	Shareholding	PPSN
<input type="text"/>	<input type="text"/>	<input type="text"/> - <input type="text"/> %	<input type="text"/>

19. Advisor Details* - give the following details of the company's accountant or tax advisor, if any, who will prepare the accounts and tax returns of the company.

Name
 Address (Incl. Eircode)
 Phone No. (Incl. Local Area Code) Email
 Contact name for Advisor

Tax Advisor Identification Number (TAIN) Mobile No.

Client's Reference

If correspondence relating to the following is being dealt with by the accountant or tax advisor the relevant box

VAT (i.e. VAT3's)

RCT

Employer PAYE / PRSI

20. If you rent your business premises, state* -

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

(ii) The amount of rent paid per week month year (the frequency) €

(iii) The date on which the company started paying the rent

(iv) The length of the agreed rental / lease period.

(v) Please submit a copy of the rental lease agreement.

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

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

(ii) The VAT / registered number of that person

Part B

Registration for Corporation Tax

22. If the company is registering for Corporation tax the box

Part C

Registration for VAT

23. If the company is registering for VAT the box and complete this part

24. Registration

(a) State the date from which the company requires to register for VAT * (If you are electing to register for VAT you may only register from the current VAT period)

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

(c) Are you registering the company because: *

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

(ii) you wish to **elect to be a taxable person**, (although not obliged by law to be registered)? **Note. The option to elect to register is not available to receivers.** **Or** (either (i), (ii) or (iii) as appropriate)

(iii) you are in receipt of business to business services where the reverse charge to VAT applies? Attach a copy of the invoice if this is the case.

25. Are you applying for the cash receipts basis of accounting for goods and services? (the appropriate box) Yes No

If your answer is 'Yes', is this because

(a) expected annual turnover will be less than €2,000,000 (net of VAT)? (either (a), or (b) as appropriate)

(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

26. State the expected annual turnover from supplies of taxable goods or services within the State *

€

27. Will your business engage in the supply of goods and / or services?

Yes No

If your answer is 'Yes':

(a) the appropriate box and provide a brief description

Goods Services Both

(b) State the storage and distribution address in Ireland for goods?

(c) State the courier or delivery service provider(s) for sales.

28. Intra Community Activity*

You should answer "Yes" to the following question(s) if you are or intend to trade with VAT Registered Businesses in other EU member states and wish to apply VAT at 0%.

(a) Do you intend to supply goods to other EU member states? Yes No

(b) Do you intend to supply services to other EU member states? Yes No

(c) Do you intend to acquire goods from other EU member states? Yes No

(d) Do you intend to acquire services from other EU member states? Yes No

29. Intra Community Activity Information

If you have answered Yes to any of the questions in 28 above please provide the following mandatory information:

Who are your customers? Private Individuals Businesses Both

What due diligence measures and checks are conducted in relation to current and prospective suppliers or customers in the EU?

What are the transport arrangements for making supplies of goods outside the State?

What documentation will be sought to prove that goods supplied outside the State, leave the State?

How do you intend to make supplies to your customers? Direct Sales Via an Intermediary / Third Party Both

If supplies are made through an intermediary / third party please detail the distribution chain. Include information concerning storage facilities / fulfillment partners / delivery as appropriate.

30. VIES (VAT Information Exchange System) information.

If you have answered Yes to question 28 (a) or 28 (b) above, in relation to the supply of goods and / or services to other EU Member States you are indicating that you will be an intra-EU supplier.

You will be required to submit mandatory VIES returns to Revenue detailing these supplies as per Value-Added Tax (Statement of Intra-Community Supplies) Regulations, 1993.

(a) What is your estimated annual supply of goods and / or services?

Less than €635,000 Between €635,000 and €1m Between €1m and €10m Greater than €10m

(b) Will you exceed €50,000 per quarter in supply of goods? Yes No

31. State your bank or building society account to which refunds can be made:

Bank / Building Society	
Branch Address	
IBAN (Max. 34 characters)	
BIC (Max. 11 characters)	

32. Developer / Landlord - Property details for VAT purposes

(a) Address of the property

(b) Date purchased or when development commenced

D	D	M	M	Y	Y	Y	Y
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(c) Planning permission reference number, if applicable

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(d) Attach 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, or the responsible person (Chairman or Secretary of the body or society)

Part D

Registration as an Employer for PAYE / PRSI

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

34. 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 *

D	D	M	M	Y	Y	Y	Y
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35. What payroll and PAYE / PRSI record system will you use? Computer System Other Manual System

Please specify what payroll and record system you will use?

As an employer you are obliged to report your employees' payroll information to Revenue in real time. To do this, you will need a ROS digital certificate. Further information on registering for ROS can be found at www.revenue.ie.

36. Correspondence on PAYE / PRSI*

If correspondence relating to PAYE / PRSI is being dealt with by an agent, this box and give the following details if different from Panel 19.

Name

Address (Incl. Eircode)

Phone No. (Incl. Local Area Code)

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 Email

Tax Advisor Identification Number (TAIN)

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 Mobile No.

Client's Reference

Note that Principal Contractors are obliged to use Revenue’s Online Service to fulfill their RCT obligations. Principal Contractors are obliged to register and account for VAT in relation to Construction Services under the VAT Reverse Charge rules. Please refer to Part C of this form, Registration for VAT. Detailed information on RCT and VAT, including guides on Principal Contractor obligations, is available on the Revenue website www.revenue.ie

37. Are you applying to register as a (☒ the relevant box): *

(a) Principal only (b) Principal & Subcontractor (c) Subcontractor only

If (a) or (b) applies please provide the number of subcontractors engaged

38. Date of commencement for RCT *

D	D	M	M	Y	Y	Y	Y
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39. If you are a Principal Contractor have you registered for ROS, or have you an agent willing to carry out all RCT functions who is registered for ROS? State the Tax Advisor Identification Number (TAIN) of your agent, if applicable

Yes No

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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40. Have you previously registered with Revenue as a Principal?

Yes No

41. If so, state the date you last ceased to be a Principal

D	D	M	M	Y	Y	Y	Y
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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* **SIGNATURE***

(in BLOCK LETTERS)

CAPACITY* **DATE***

D	D	M	M	Y	Y	Y	Y
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(Individual, Secretary, Precedent Partner, Trustee, etc.)

Phone No. (Incl. Local Area Code) of the Signee*

If you require further information on taxation in Ireland, please visit www.revenue.ie. Save time by filing on-line using our **Revenue Online Service (ROS)**. This is a self-service, internet facility which provides customers with a quick and secure facility to manage their tax affairs online 24/7, 365 days a year. Please note that certain categories of taxpayers in Ireland are required to pay and file their tax returns on line. See more on **Mandatory e-filing** on our website.

Revenue's data protection policy and information are available on the Revenue website.

Please submit this form to the Registration Unit appropriate to the Business Address:

(not tax advisor / accountant's address)

Business address	Registration Unit	Contact Details
No Physical Presence in the State	Business Registrations South Office of The Revenue Commissioners P.O. Box 1 Wexford	eMail: regsouth@revenue.ie Tel: 01 738 3630 or from outside Ireland + 353 1 738 3630
Carlow, Clare, Cork, Kerry, Kildare, Kilkenny, Laois, Limerick, Tipperary, Waterford, Wexford, Wicklow	Business Registrations South Office of The Revenue Commissioners P.O. Box 1 Wexford	eMail: regsouth@revenue.ie Tel: 01 738 3630 or from outside Ireland + 353 1 738 3630
Cavan, Donegal, Galway, Leitrim, Longford, Louth, Mayo, Meath, Monaghan, Offaly, Roscommon, Sligo, Westmeath	Business Registrations North Office of The Revenue Commissioners P.O. Box 1 Wexford	eMail: regnorth@revenue.ie Tel: 01 738 3630 or from outside Ireland + 353 1 738 3630
Dublin City and County	Dublin Registration Unit Office of The Revenue Commissioners P.O. Box 1 Wexford	eMail: dublinreg@revenue.ie Tel: 01 738 3630 or from outside Ireland + 353 1 738 3630
Associates of existing LCD customers and companies involved in; a) Aircraft Leasing b) Insurance / Re-insurance c) ICAV's (Authorised Funds) d) Debt Securitisation.	Large Cases Division Registration Unit Office of the Revenue Commissioners Ballaugh House 73/79 Lower Mount Street Dublin 2 D02 PX37	eMail: largecasesdiv@revenue.ie Tel: 01 738 3637 or from outside Ireland + 353 1 738 3637