



TAX REGISTRATION

FOR RESIDENT INDIVIDUALS, PARTNERSHIPS, TRUSTS
OR UNINCORPORATED BODIES REGISTERING FOR TAX IN IRELAND

TR1

To register your school for VAT & RCT

1. Print out the **TR1** Form
2. Fill in section **A2, A3** and **A4**
3. Fill in section **C, D** and or **E**
4. Ensure the Declaration is signed by the Board of Management
5. Post it to your local Revenue office

Once registered for VAT & RCT, the school can make online returns using ROS. Allow up to two weeks to complete the registration process.

If you need any further information please contact FSSU
at primary@fssu.ie or 01 910 4020



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TR1

This form can be used by:

- Individuals who require registration for Income Tax, VAT, Employer's PAYE/PRSI and/or RCT, complete parts A(1), A(3), A(4) and B, C, D and/or E as appropriate. Individuals who require registration for Income Tax only - use eRegistration service. To use this service you must first be registered for myaccount on www.revenue.ie.
- A Partnership, Receiver, Liquidator, Trust, Unincorporated Body and Sporting Body - complete parts A(2), A(3), A(4) 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 (RCT).

Agents acting on behalf of Individuals/other entities which require registration for Income Tax, VAT, Employer's PAYE/PRSI and/or RCT must apply through Revenue On-line Services (ROS) at www.revenue.ie.

Note if you are completing Part A2 and/or C of this form, on registration, you will be required to make payments and returns by electronic means using ROS. Details of ROS and the returns and related tax liabilities that must be paid and filed electronically are available on www.revenue.ie.

It should not be used by:

- PAYE Employees taking up employment for the first time - use the Jobs & Pensions service. To use this service the employee must first register for myaccount on www.revenue.ie,
- Companies - use ROS where represented by an Agent or otherwise use Form TR2,
- A non-resident body whose sole aim is to receive a registration number to obtain a grant/tax clearance certificate - use Form TC1 available on the website,
- A voluntary non-profit making organisation - use Registration Form for Voluntary non -profit making organisation, available on the website,
- Persons who are collection agents for non-resident landlords - use Collection Agent Registration form available on the website.

Complete this form in BLOCK LETTERS, * denotes a required field, where given options insert ☐ in the box(es) as appropriate. When completed sign the declaration at the end of the form and return it to the Registration Unit appropriate to the address at which the business is carried on. A full list of Registration Units is at the end of this form.

Note: Without sufficient information your tax registration(s) may be delayed

Part A

General Details

A1 Individuals - Give the following information of the person who is to be registered and then complete Section A3/A4

1. Forename *	<input type="text"/>	2. Surname *	<input type="text"/>
3. Gender *	Male <input type="checkbox"/> Female <input type="checkbox"/>	4. Nationality *	<input type="text"/>
5. Date of Birth *	<input type="text"/>	6. Private Address * (inc. Eircode)	<input type="text"/>
7. PPSN *	<input type="text"/>	9. Garda National Immigration Bureau Number (GNIB) *	<input type="text"/>
(for information on how to obtain a Personal Public Service Number (PPSN) refer to www.welfare.ie)		10. Immigration Stamp Number *	<input type="text"/>
8. Phone No *	<input type="text"/>		
E-Mail*	<input type="text"/>		
11. Civil Status	Married <input type="checkbox"/>	A former Civil Partner <input type="checkbox"/>	A Surviving Civil Partner <input type="checkbox"/>
	Single <input type="checkbox"/>	Divorced <input type="checkbox"/>	Widowed <input type="checkbox"/>
	In a Civil Partnership <input type="checkbox"/>	Married but living apart <input type="checkbox"/>	In a Civil Partnership but living apart <input type="checkbox"/>
12. If married or in civil partnership state the following details in respect of your spouse or civil partner:			
Name *	<input type="text"/>	PPSN *	<input type="text"/>
or if PPSN not known Pre-marriage or Pre-Civil Partnership surname	<input type="text"/>	Date of Birth	<input type="text"/>
<input type="text"/>			
13. If you want to have your tax affairs dealt with in Irish <input type="checkbox"/>			

Give the following information of the body who is to be registered

[illegible]

Responsible person: Chairperson or secretary of the group, or precedent partner in the case of a partnership

[illegible][illegible]

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

Name	Private Address	Capacity	PPSN

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Specify	
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mainly manufacturing ☐

service and other	
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If the application is a property related activity you may also need to complete Panel 40

23. Please confirm if there is a software package in use within the business, e.g. Accounting Package/EPOS system. ☐

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

24. If the business will supply plastic bags to the customer insert ☒ in the box * ☐

25. When did the business or activity commence? *

D	D	M	M	Y	Y	Y	Y
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26. To what date will annual accounts be made up? *

D	D	M	M	Y	Y	Y	Y
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27. State the expected turnover in the next twelve months *

28. **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

E-Mail

Mobile phone number

Tax Adviser Identification Number (TAIN)

Client's Reference

29. If correspondence relating to the following is being dealt with by the accountant or tax adviser ☒ the appropriate box

VAT (i.e. VAT3's) ☐

RCT ☐

Employer PAYE/PRSI ☐

30. 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 year (☒ the frequency) €

The date on which you started paying the rent

D	D	M	M	Y	Y	Y	Y
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The length of the agreed rental/lease period.

31. 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

Please submit a copy of the rental lease agreement.

32. If you are registering for Income Tax ☒ the box ☐ and indicate your main source of income below:

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

Other ☐

Specify

34. State your bank or building society account to which Income Tax refunds can be made:

Bank/Building Society

Branch Address

IBAN (Max. 34 characters)

BIC (Max. 11 characters)

35. If you are registering for VAT insert ☒ in the box and complete this part ☐

36. Registration

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

D	D	M	M	Y	Y	Y	Y
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(b) Is registration being sought only in respect of **European Union (EU) acquisitions?**
(This applies only to farmers and non-taxable entities) (insert ☒ in the appropriate box)

Yes ☐

No ☐

(c) Are you registering because *

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

(i) ☐

(ii) you wish to **elect to be a taxable person**, (although not obliged by law to be registered)? **Or**

(ii) ☐

(☒ 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.

(iii) ☐

37. Are you applying for cash receipts basis of accounting for goods and services? (insert ☒ in the appropriate box)

Yes ☐

No ☐

If your answer is 'Yes', is this because

(a) expected annual turnover will be less than €2,000,000

(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) ☐

(☒ either (a), or (b) as appropriate)

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

€

39. 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)

40. 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) 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, e.g., by sale of the property or by exercising the Landlord's 'option to tax'.

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

Part D*Registration as an Employer for PAYE/PRSI*

41. If you are registering as an employer for PAYE/PRSI insert ☒ in the box and complete this part ☐

42. 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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43. What payroll and PAYE/PRSI record system will you use? (☒ the appropriate box)

(a) Computer System ☐

If you are using a computerised payroll package you should register for the Revenue On-Line service (ROS) at www.revenue.ie to receive electronic copies of Tax Credit Certificates and to file your P35 End of Year Return on-line.

(b) Other Manual System ☐

Wages books are available from Office Suppliers/Stationery Bookstores

44. 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 28.

Name *

Phone number *

Address

E-Mail

Mobile phone number

Tax Adviser Identification Number (TAIN)

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Client's Reference

Part E*Registration for Relevant Contracts Tax (RCT)*

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

45. Are you applying to register as a (☒ the appropriate box): *

(a) Principal only ☐

(b) Principal & Subcontractor ☐

(c) Subcontractor only ☐

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

46. Date of commencement for RCT *

D	D	M	M	Y	Y	Y	Y
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47. 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 ☐

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48. Have you previously registered with Revenue as a Principal?

Yes ☐

No ☐

49. 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.)

Additional Information

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.

Please submit this form to the Registration Unit appropriate to the Business Address:
(not tax adviser/accountant's address)

Business address	Registration Unit	Contact Details
No Physical Presence in the State	Dublin Registrations Unit 9/15 Upper O'Connell Street Dublin 1 D01 F9C1	eMail: citycentrenorthcityreg@revenue.ie Tel: + 353 1 702 3056
Limerick, Clare, Kerry, Cork	South West Registrations Unit PO Box 327 Churchfield Cork	eMail: swregistrations@revenue.ie Tel: 1890 368 378
Galway, Mayo, Sligo, Leitrim, Roscommon, Donegal, Westmeath, Offaly, Louth, Cavan, Monaghan	Border Midlands West Registrations Unit Geata Na Cathrach Fairgreen Galway H91 W26K	eMail: bmwregistrations@revenue.ie Tel: 1890 216 216
Carlow, Kilkenny, Kildare, Laois, Meath, Tipperary, Waterford, Wexford, Wicklow	East & South East Region Central Registrations Government Offices Stradavoher Thurles Co. Tipperary E41 HE16	eMail: esereg@revenue.ie Tel: 1890 240 424
Dublin City Local Authority Area north of the River Liffey incl. Dublin 2	Dublin Registrations Unit 9/15 Upper O'Connell Street Dublin 1 D01 F9C1	eMail: citycentrenorthcityreg@revenue.ie Tel: 1890 236 336
Dublin South County Council Local Authority Area	Dublin South County Registrations Unit Plaza Complex Belgard Road Tallaght, Dublin 24 D24 T20T	eMail: southcountyreg@revenue.ie Tel: 1890 236 336
Fingal County Council Local Authority Area	Fingal Registrations Unit Block D, Ashtown Gate Navan Road Dublin 15 D15 XKP4	eMail: fingalreg@revenue.ie Tel: 1890 236 336
Dublin City Local Authority Area south of the River Liffey excl. Dublin 2	Dublin Registrations Unit 9/15 Upper O'Connell Street Dublin 1 D01 F9C1	eMail: dublinsouthcityreg@revenue.ie Tel: 1890 236 336
Associates of existing LCD customers and companies involved in; a) Aircraft Leasing b) Insurance/ Re-insurance c) ICAV's (authorised funds)	Large Cases Division Registrations Unit Ballaugh House 73/79 Lower Mount Street Dublin 2 D02 PX37	eMail: lcdregistrations@revenue.ie Tel: 1890 605 090 International callers + 353 1 702 3084