



TAX REGISTRATION

FOR FOREIGN COMPANIES REGISTERING FOR TAX IN IRELAND

TR2 (FT)

This form can be used to register a limited company for Corporation Tax, for Income Tax, for PAYE/PRSI (as an employer), for VAT and/or Relevant Contracts Tax (RCT).

Persons, other than companies requiring to register in Ireland should complete **Form TR1** or **PAYE employees** taking up their first employment should complete **Form 12A**.

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:

Revenue Commissioners, Registration Unit, Dublin City Centre, 9/10 O'Connell Street Upper, Dublin 1, Republic of Ireland.

Phone: +353 1 865 5000

Email: cityreg@revenue.ie

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

Part A General Details

<p>1. State the full name of the company as it is registered under the Companies' Acts *</p>																																									
<p>2. If trading under a business name, state *</p>																																									
<p>3. The country of incorporation *</p>																																									
<p>4. Company's registered number *</p>																																									
<p>5. VAT registered number in country of establishment *</p>																																									
<p>6. The address of the company in country of establishment *</p>																																									
<p>7. State business address in Ireland *</p>																																									
<p>Business website address</p>																																									
<p>Business Phone (inc. area code)</p>																																									
<p>Business Mobile No.</p>																																									
<p>8. Legal format</p>	<p>Branch of Foreign Company <input type="checkbox"/> Other <input type="checkbox"/> Specify <input style="width: 100px;" type="text"/></p>																																								
<p>9. To what date will annual accounts be made up?</p>	<table border="1" style="border-collapse: collapse; text-align: center; width: 100%;"> <tr> <td style="width: 15%;">D</td><td style="width: 15%;">D</td><td style="width: 15%;">M</td><td style="width: 15%;">M</td><td style="width: 15%;">Y</td><td style="width: 15%;">Y</td><td style="width: 15%;">Y</td><td style="width: 15%;">Y</td> </tr> </table>	D	D	M	M	Y	Y	Y	Y																																
D	D	M	M	Y	Y	Y	Y																																		
<p>10. Address in this State where the company's books and records can be produced for inspection by Revenue Officials *</p>																																									
<p>11. If the business address in Ireland is rented please state *</p>	<p>(a) Name and private address of landlord (not an estate agent or rent collector)</p> <div style="border: 1px solid black; height: 40px; margin-bottom: 10px;"></div> <p>(b) The amount of rent paid per: week <input type="checkbox"/> month <input type="checkbox"/> year <input type="checkbox"/></p> <p style="text-align: right;">€ <input style="width: 100px;" type="text"/></p> <p>(c) The date the company started paying rent</p> <table border="1" style="border-collapse: collapse; text-align: center; width: 100%;"> <tr> <td style="width: 15%;">D</td><td style="width: 15%;">D</td><td style="width: 15%;">M</td><td style="width: 15%;">M</td><td style="width: 15%;">Y</td><td style="width: 15%;">Y</td><td style="width: 15%;">Y</td><td style="width: 15%;">Y</td> </tr> </table> <p>(d) The length of the agreed rental/lease period</p> <div style="border: 1px solid black; height: 25px; width: 100%;"></div>	D	D	M	M	Y	Y	Y	Y																																
D	D	M	M	Y	Y	Y	Y																																		
<p>12. If the company was registered for any tax in the the Republic of Ireland previously, what reference numbers did it hold? *</p>	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">Corporation Tax</td> <td style="border: 1px solid black; width: 10%;"><input type="text"/></td> <td style="border: 1px solid black; width: 10%;"><input type="text"/></td> <td style="border: 1px solid black; width: 10%;"><input type="text"/></td> <td style="border: 1px solid black; width: 10%;"><input type="text"/></td> <td style="border: 1px solid black; width: 10%;"><input type="text"/></td> <td style="border: 1px solid black; width: 10%;"><input type="text"/></td> <td style="border: 1px solid black; width: 10%;"><input type="text"/></td> </tr> <tr> <td>Employer (PAYE/PRSI)</td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> </tr> <tr> <td>Value Added Tax</td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> </tr> <tr> <td>Relevant Contracts Tax</td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> </tr> <tr> <td>Income Tax</td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> <td style="border: 1px solid black;"><input type="text"/></td> </tr> </table>	Corporation Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Employer (PAYE/PRSI)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Value Added Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Relevant Contracts Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Income Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Corporation Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>																																		
Employer (PAYE/PRSI)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>																																		
Value Added Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>																																		
Relevant Contracts Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>																																		
Income Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>																																		

13. Type of Business *

- (a) Is the business mainly retail mainly wholesale mainly manufacturing
 building & construction distance sales services

(b) Describe the business conducted in as much detail as possible.

--

14. Directors, give the following information in relation to each director. If necessary, continue on a separate sheet. *

Name	Private Address	Shareholding	PPSN in Republic of Ireland (if applicable)
		. %	
		. %	
		. %	

15. Company Secretary, if this is one of the directors above the name will suffice.

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	Irish PPSN (if applicable)

16. Shareholders, give the details of any shareholder (other than a director whose details are shown above) who has 30% or more beneficial interest in the issued capital. *

Name	Private Address	Shareholding	Irish PPSN (if applicable)
		. %	

17. (a) Adviser Details, give the following details of the company's accountant or tax adviser, if any, who will prepare the accounts and tax returns of the company.

Name	<input style="width:95%;" type="text"/>		
Address	<input style="width:95%;" type="text"/>		
Phone (inc. area code)	<input style="width:30px;" type="text"/>	Mobile No.	<input style="width:30px;" type="text"/>
Tax Adviser Identification Number (TAIN)	<input style="width:30px;" type="text"/>	Client's Ref	<input style="width:30px;" type="text"/>
Contact Person	<input style="width:30px;" type="text"/>	Email	<input style="width:30px;" type="text"/>

17. (b) If correspondence relating to the following is being dealt with by the accountant or tax adviser, insert in the relevant box

- VAT (i.e. VAT3's) RCT Employer PAYE/PRSI
 CT IT

18. If the business will supply plastic bags to it's customers, insert in the box

Part B

Registration for Corporation Tax

19. (a) Insert in this box if you are registering for Corporation Tax

(b) Insert in this box if you are registering for Income Tax

(c) State the date the company commenced to trade in the State *

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

20. Does the company have a permanent establishment in the State? *

(Building site or construction or installation project lasting more than 6 months)

Yes No

21. For the purposes of determining Permanent Establishment under the terms of a Double Taxation Agreement please state if you have one of the following in the Republic of Ireland. Insert in the box(es) as appropriate

- | | | |
|--|---|---|
| <input type="checkbox"/> a place of management | <input type="checkbox"/> a branch | <input type="checkbox"/> an office or site office |
| <input type="checkbox"/> a factory or workshop | <input type="checkbox"/> a person to negotiate contracts on your behalf | <input type="checkbox"/> a building site or construction or installation project lasting more than six months |

Part C

Registration for VAT

22. Insert in this box if you are registering for VAT

23. (a) State the date from which the company requires to register for VAT *

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

(b) Are you registering the company because you wish to **elect it to be a taxable person**, (although not obliged by law to be registered)?

Yes

No

24. Are you applying for the moneys received basis of accounting for goods and services? *

Yes

No

If your answer is 'Yes', is this because

(a) your expected annual turnover will be less than €1,250,000 (net of VAT)?

(a)

Tick either (a) or (b) as appropriate

or (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)

25. Provide copy of contract * - details to include

(a) Name and address of contractor

(b) Location of supply of goods or services

(c) Duration of contract

(d) Value of contract

€

26. State your Bank or Building Society account, into which VAT refunds may be made

Bank/Building Society

Branch Address

IBAN (Max. 34 characters)

BIC (Max. 11 characters)

Part D

Registration as an Employer for PAYE/PRSI

27. Are you registering as an employer for PAYE/PRSI?

Yes

No

If 'Yes', state the date from which you wish to register

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

28. Do you intend to engage any employees in the course of the contract?

Yes

No

If 'Yes', state:

(a) Are any of the employees resident in the Republic of Ireland?

Yes

No

If 'Yes', you **must register** as an Employer in the State

(b) Are any of the employees resident outside the State?

Yes

No

If 'Yes', are any employees working in the State for more than 60 days in total in the year of assessment?

Yes

No

(Refer to SP-IT-3 07 for exemption from the obligation to operate PAYE/PRSI in certain circumstances)

(c) State the date your first employee commenced or will commence in your employment *

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Correspondence on PAYE/PRSI

If correspondence relating to PAYE/PRSI is being dealt with by an agent, insert in this box and give the following details if different from Panel 17.

Name

Address

Tax Adviser Identification Number (TAIN)

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

Phone number

E-mail

Mobile phone number

Client's Ref

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

29. Are you applying to register as a: *

(a) Principal only

(b) Principal & Subcontractor

(c) Subcontractor only

If (a) or (b) applies, please provide a list stating the name, address, and PPSN of all sub-contractors engaged.

30. Date of commencement for RCT *

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

31. Please provide the following details in relation to your contract in Ireland

(a) Principal contractor's name

and Republic of Ireland registration number

--	--	--	--	--	--	--	--	--	--

(b) Contract notification ID number (available from your Principal Contractor)

--	--	--	--	--	--	--	--	--	--

(c) Exact location of site

(d) What is the duration of the contract?

Additional Information

If you require further information on taxation in Ireland, please visit www.revenue.ie. Save Time, File On Line, use 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 (including companies) in Ireland are required to pay and file their tax returns on line. See more on **Mandatory e-filing** on our website.

Declaration

This must be made in every case before you can be registered for any tax

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

NAME *

(in BLOCK LETTERS)

SIGNATURE *

CAPACITY *

DATE *

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

(To be signed by the company secretary or other authorised officer)