



TAX REGISTRATION

TR2

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

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

Complete all parts of this form as required in BLOCK LETTERS, sign the declaration below and return it to your Revenue District. 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 Details

1. State the full name of the company as it is registered under the Companies' Acts

2. If trading under a business name, state Trading as

3. Business Address

E-Mail

Phone: Area Code Number Fax: Area Code Number Mobile No.

4. Registered Office Address

Phone: Area Code Number Fax: Area Code Number E-Mail

5. Legal Format (tick appropriate box)

<input type="checkbox"/> Co-operative Society	<input type="checkbox"/> Private Unlimited Company	<input type="checkbox"/> Statutory Body
<input type="checkbox"/> Public Limited Company	<input type="checkbox"/> Private Limited Company	<input type="checkbox"/> Branch of Foreign Company
<input type="checkbox"/> Other (specify) <input type="text"/>		

6. Date company was registered (Irish registered companies) / /

7. Companies Registration Office (CRO) number (Irish registered companies)

8. When did the business or activity commence? / /

9. To what date will annual accounts be made up? / /

10. Foreign registered company

(i) Address in this State of fixed place of business

Phone Area Code Number Fax: Area Code Number

(ii) Is trading stock held at this address? (Tick) Yes No

(iii) Address in this State where the company's books and records will be produced for inspection by Revenue Officials

Phone Area Code Number Fax: Area Code Number

11. If you want your tax affairs to be dealt with in Irish, tick the box

Declaration

This must be made in every case before the company 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 of Signatory DATE / /

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

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

Corporation Tax									
Employer (PAYE/PRSI)									
Value Added Tax									

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 27, page 3.

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

14. If the business will supply plastic bags to its customers tick the box Yes

15. Directors Give the following information in relation to each director. If necessary, continue on a separate sheet.

Name	Private Address	Shareholding	PPS No.
		<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"/> <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"/> <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"/>

16. Company Secretary If this is one of the directors above the name will suffice.

Name	Private Address	PPS No.
		<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. Shareholders Give the details of any shareholder (other than a director whose details are shown above) who has 50% or more beneficial interest in the issued capital.

Name	Private Address	Shareholding	PPS No.
		<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"/>

18. 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

Address

Phone: Area Code Number Mobile Phone Number

Fax: Area Code Number Tax Adviser Identification Number (TAIN)

Client's Reference

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

19. If the business premises is rented, state:

- (i) The name and private address of the landlord (not an estate agent or rent collector)
- (ii) The amount of rent paid per week , month or year (Tick frequency) €
- (iii) The date on which the company started paying the rent / /
- (iv) The length of the agreed rental/lease period

20. If the business was acquired from a previous owner state

- (i) The name and current address of the person from whom it was acquired
- (ii) The VAT/ registered number of that person

21. If the company is registering for Corporation Tax tick box

Yes

Part C

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

Yes

23. Registration

- (i) State the date from which you require to register the company
- (ii) Is registration being sought only in respect of **European Union (EU) acquisitions**? (This applies only to farmers and non-taxable entities) (Tick the relevant box)

Yes No

- (iii) Are you registering the company:
 - (a) because **turnover exceeds** or is likely to exceed the limits prescribed by law for registration?
 - or (b) because you wish to **elect it to be a taxable person** (although not obliged by law to be registered)?
 - or (c) because it is in receipt of **Fourth Schedule services**?

(a) Tick either (a) or (b) or (c) as appropriate
 (b)
 (c)

24. Are you applying for the moneys received basis of accounting for goods and services? (Tick the relevant box) If your answer is 'Yes', is this because

Yes No

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

(a) Tick either (a) or (b) as appropriate
 (b)

25. 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.

€

26. State the bank or building society account to which VAT refunds can be made

Bank/Building Society

Branch Address

Branch Sort Code

- -

Account Number

27. 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 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 i.e.:

- by outright sale of the property, or
- by creation of a long term lease, i.e. lease of more than ten years, or
- by waiver of exemption in respect of short term lettings.

*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.

28. Exemption Waiver (in respect of the letting of property only)

(Such services are normally exempt from VAT).

If you wish to waive exemption from VAT in respect of property letting tick the box

Yes

(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.)

