

## **Submitting additional documentation in support of a VAT Registration Application**

Requests for additional information to support online VAT Registration applications can delay the registration process. To assist in a more efficient process, it is requested that full and complete information should be provided with every application, to include details of:

- (a) Date trading commenced  
(Note- Shelf Companies cannot register for CT (Section 27(4) (2) TCA 1997, a company comes within the charge to CT when "it acquires a source of income")
- (b) Expected turnover figures
- (c) Director/Secretary names in full  
(If a Ltd Company, Director and Secretary must be provided
- (d) Full shareholder listing and holding
- (e) Full detailed business description  
(For instance if a consultant, please specify the business activity involved, e.g. Management Consultant.)
- (f) Full business address
- (g) Contact Details – Phone Number/Email address/ Website (where applicable).

In addition, it should be expected that related third-part documentation may be requested in the course of routine checking and validation of the trading status of the applicant.

Pending a scheduled IT development by Revenue which will enable the most commonly requested information to be uploaded and submitted during the online Registration process, supporting documentation should be submitted via "myEnquiries" at either

- i. The time of the online application where there is an existing Income Tax or Corporation Tax Number or
- ii. In the event of a newly registered individual/company, as soon as the Income Tax or Corporation Tax Registration number has issued.

The myEnquiries function is accessible under the Agent Services tab in ROS (Fig. 1):

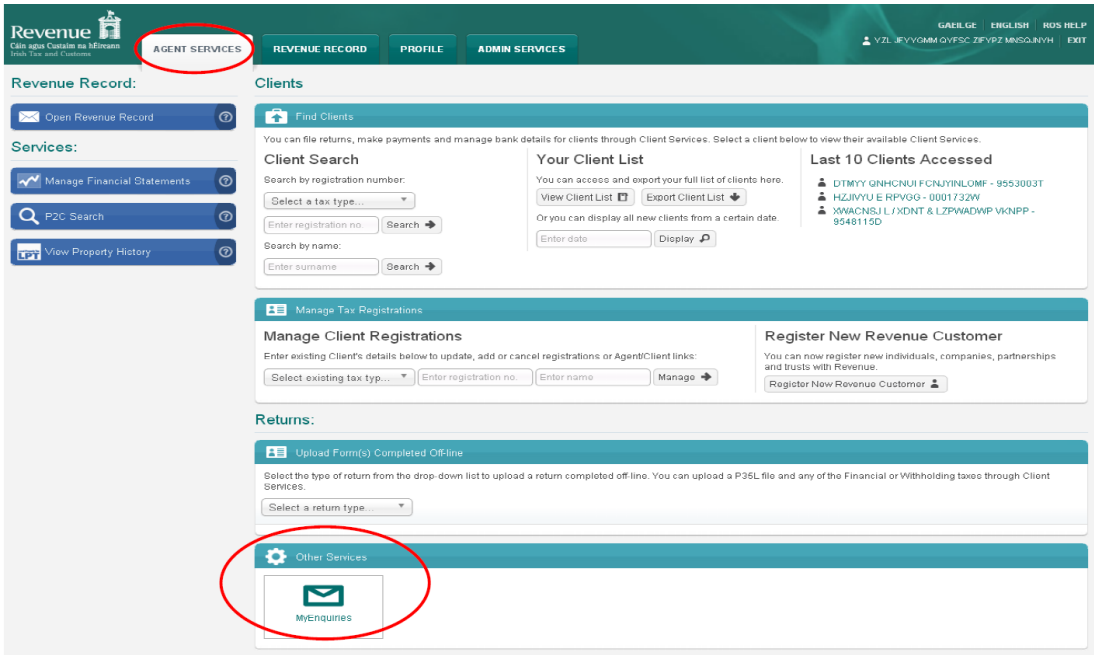


Figure 1

Under the “Add a New Enquiry” option (Fig. 2), please select the “Tax Registration/Cancellation” option and then “VAT Supporting Documentation”. The required Supporting Documentation should be scanned and uploaded using the “Attach Supporting Documentation” function.

The screenshot shows the 'Add A New Enquiry' form. It includes the following fields and options:

- Tax Reference Number:** A text input field.
- Tax Reference Type:** A dropdown menu with 'CUST' selected.
- My Enquiry Relates To:** A dropdown menu with 'Tax Registration / Cancellation' selected.
- And More Specifically:** A dropdown menu with 'VAT Supporting Documentation' selected.
- My Reference (optional):** A text input field.
- For Attention Of (email address) (optional):** A text input field with a 'Contact Locator' link below it.
- Enquiry Details:** A large text area for entering further detail up to 2,000 characters.
- Email Address:** A text input field.
- Email Confirmation:** A text input field.
- Attach supporting information:** A file upload section with 'Choose file', 'No file chosen', and a plus sign icon.

At the bottom right, there is a 'Submit Enquiry' button. A note at the bottom left states: '\* Denotes mandatory field.'

Figure 2

Please note that in most cases it will not be necessary to upload complete lease or other legal documentation. A clear scan of the primary terms of the lease or purchase agreement, to include the address of the property concerned, and a scan of the signed agreement and date of execution should suffice in most cases.

**This interim measure applies to Irish resident individuals or established businesses only.** **Non-resident applications** are currently outside the remit of the online process. In such cases, any supporting documentation/information should be submitted with the Application Form.

Commonly requested third party documentation which may be requested includes:

Issue	Action/Supporting Documentation that may be requested.
<b>If the business address is a serviced office/tax agents address</b>	Explanation/Evidence of where the business is being carried out
<b>If business premises are rented/Leased</b>	<ul style="list-style-type: none"> <li>• Name and address of landlord/Lessor</li> <li>• Amount of rent/lease payment paid per week/month/year</li> <li>• Lengths of rental/lease agreement</li> </ul> <p>(If no rent/lease payment being paid for the premises, please provide an explanation)</p>
<b>If the business address is a residential address</b>	<p>Description of the nature of the business to include:</p> <ul style="list-style-type: none"> <li>• goods/services to be sold,</li> <li>• expected volumes,</li> <li>• storage and delivery arrangements etc.</li> <li>• “Change of Use” Planning Approval</li> </ul>
<b>Evidence of trade or intention to trade</b>	<p>Evidence can include</p> <ul style="list-style-type: none"> <li>• a copy of a contract for/of supply,</li> <li>• copies of sales and/or purchases invoices,</li> <li>• details of customer and/or supplier lists.</li> <li>• market research, business projections and/or feasibility studies for the business to be registered</li> <li>• Stock, overhead and/or capital expenditure records retained by the business</li> <li>• Evidence of efforts to secure Business</li> </ul>

premises made by or on behalf of the business

If none of the above are provided the registration cannot proceed

**If the applicant is a Developer/Landlord**

- Signed statement confirming that the property will be purchased/developed and subsequently disposed of in a manner that will give rise to a VAT liability
- Address of Property(s)
- Date of Purchase/Commencement of Development
- Planning permission reference

**Note: Revenue retains the right to request supplementary/clarifying information in respect of, and/or in addition to, any information previously submitted.**