

eRegistration for Business Taxes

Introduction

eRegistration is available as a ROS application for registering a client for the following business taxes:

- Income Tax
- Corporation Tax
- Value Added Tax
- Employers PAYE/PRSI (PREM)
- Relevant Contracts Tax (RCT)
- eLevy
- eRegistration can be used to register a Partnership or a Trust.
- eRegistration can also be used to re-register business taxes other than VAT and RCT.
- An agent can use eRegistration to cancel a tax registration for any of the above taxes.

Agent Links

eRegistration can also be used to set up an agent/client link for a new client and to cancel an agent link for an existing client.

Usage

There has been a significant uptake in the use of eRegistration services in recent months as the following chart confirms.

Month	2011	2012
Jan	1,329	8,359
Feb	1,967	10,070
March	2,103	11,498
April	5,428	9,984

Enhancements

Following consultations and taking account of feedback from agents, a series of enhancements to the eRegistration services are being released live on the weekend of 9 July 2012. It is expected that a further significant increase in the usage of eRegistration services will follow. Details of the enhancements are outlined in the attached document.

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eReg Enhancements to be introduced in July 2012

Introduction

A range of enhancements to the eRegistration system is being introduced over the weekend of 7 July 2012. The enhancements are intended to improve the usability of the system and to encourage and facilitate greater use of the application.

The following enhancements are outlined and illustrated in this document:

- Notification of Failed applications
- Multiple taxhead registrations for a new company in a single transaction
- Multiple authorisations on a single attachment
- New Summary screen for agents and option for Client Consent Letter
- Additional fields for cancellations
- Display of NACE code description along with NACE code
- Registering a non-assessable spouse as a Director or Partner
- Warning text on RCT cancellations
- Additional turnover field for IT and VAT registrations

1. Notification of Failed Applications

To date, Agents have not been automatically notified where applications have failed. To prevent any potential confusion, agents will now be notified if the application has failed immediately after they have signed and submitted. A failure reason will be given and this will be notified to the agent in two places:

- On the acknowledgement screen which is displayed immediately following the submission (Fig. 1);
- In the eRegistration Inbox document (Fig. 2)

Fig. 1

Action	Status
Register and Link Environmental Levy	Success
Add Agent Link to Income Tax	Fail Tax doesn't exist for this customer.

Fig. 2

Notice Number: 4942031093L This is a notice of the Registration Submitted to Revenue Commissioners on 31/05/2012 Date Submitted: 31/05/2012

eRegistration

Environmental Tax Registration (New)

Registration Date: 01/05/2012
Status: Success

Income Tax Registration

Updated Agent Request Details: Agent Link Authorisation Requested
Tax Agent: Agent Link Authorisation Requested
Status: Fail: Tax doesn't exist for this customer.

2. Multiple Taxhead Registrations for a new company in a single transaction

When registering a new company in eRegistration, it will now be possible to optionally register the company for PREM, VAT, RCT and eLevy, together with the mandatory Corporation Tax registration, in a single eRegistration session. New fields (Fig. 3) will be added to the start of the “New Company Registration” process that will enable the agent to indicate the taxheads for which they wish to register the company.

When progressing through the remainder of the “New Company Registration” process the agent will be prompted to provide additional information in relation to the selected taxheads (registration dates, etc.). As with the Corporation Tax registration associated with the new company, the agent will be linked to any additional taxheads registered together with the new company. This will be reflected in the agent’s ROS client list after the submission has been processed by Revenue.

Fig. 3

Customer Registration (1 of 7)

⚠ You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.

Electronic copies of signed letters must be in the tif, tiff or pdf image format and be less than 5Mb in size.

Please note,

- Completion of this process will result in the company being registered for **Corporation Tax**. You will be identified as the linked agent for this Corporation Tax registration.
- If the customer should be registered for additional taxheads, please select the additional tax registrations. You will be identified as the linked agent for these additional registrations selected:
 - Value Added Tax Registration
 - Relevant Contract Tax Registration
 - Employer (PAYE/PRSI) Tax Registration
 - Environmental Tax Registration
- You will be required to register **proprietary directors for Income Tax** in the event that they are not already registered for Income Tax. You will as a result be identified as the linked agent for any such Income Tax registrations and as such will be required to include signed Agent Link Notification Letters.
- Under new Regulations introduced by the Revenue Commissioners, returns/payments due after 1 June 2011 must be made on-line for all companies, trusts and partnerships, where they are not already the subject of such a requirement.

The following information will be requested in relation to the customer being registered:

- ✓ Company name, trading name and a description of the business
- ✓ Date the business/activity commenced
- ✓ Companies Registration Office (CRO) number
- ✓ Accounting period end
- ✓ Director Names, PPS Numbers and shareholding percentages
- ✓ Details of other shareholders
- ✓ Company Secretary name and address
- ✓ An 'Agent Link Notification' letter authorising this request

Click [here](#) to view eRegistration tutorial videos (opens in a new window).

3. Multiple Authorisations on a single attachment

After the new Summary Screen has been reviewed by the agent but before the agent can “sign and submit” the application, an “Approval Letter Attachment” screen will open and the agent will now be asked to attach an Agent Link Notification letter for each taxhead to be registered. This is a change as the attachment is currently requested at the start of the session.

On the new Attachment Screen, the agent will be able to indicate which taxhead(s) each attachment applies to, thus enabling them to upload a single letter covering all requests for that case (Fig. 4). For example, if an agent has input transactions for three taxheads on behalf of a client and only indicates two taxheads on the ‘Approval Letter Attachment’ screen, the transaction cannot be completed unless a further attachment is applied for the remaining taxhead. However, if the agent indicates all three on the ‘Approval Letter Attachment’ screen, the transaction can proceed with a single attachment.

Fig. 4

eRegistration

Agent Link Attachment

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed Agent Link Notification letter.

Further information and a sample letter are available [here](#).

Electronic copies of signed letters must be in the **tif, tiff or pdf** image format and be **less than 5 megabytes** in size. Please indicate the location of this file for upload using the 'browse' button below.

File*

Please indicate which taxheads the attachment is relevant to by checking the boxes.

Income Tax
 Environmental Levy

Once a suitable file has been identified click on 'Add to Requests' to have this request added to the 'Your Requests' area where it will be made available for submission.

4. Summary Screen

Prior to "signing and submitting" an eRegistration request, users will be presented with a summary of all the data being submitted (Fig. 5) in that request. The agent can then generate a "Client Consent Letter" (Fig. 6) which summarises details of the application. The client can "sign" this Statement and the agent can then retain a copy on their files, if they so wish. The "Client Consent Letter" is an option for agents and not required by Revenue.

Fig. 5

eRegistration

Summary

Income Tax Registration (New)

Date Business/Activity Commenced	01/01/2012
Business/Activity Description	Embassador
NACE Code	9900
NACE Description	Extra-territorial organizations and bodies
Business/Alternate Name	Alternate name
Expected turnover figure for the first 12 months (€)	25000

Correspondence Address

Address Line 1	Address line 1
Address Line 2	Address line 2
Address Line 3	Address line 3
County	Dublin 2

The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).

Fig. 6

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Mister **TEST TEST** confirms that **B/L UFBQ - BNK (70690A)** is to act as the agent in respect of the following taxes

Environmental Tax Registration (New)

Registration Date 01/05/2012

Income Tax Registration (New)

Agent Link Authorisation Requested

Mister **TEST TEST** understands that this arrangement will remain in place until changed by either agent or client and the change is notified to Revenue.

Signed _____ (Agent) Date _____

Signed _____ (Client) Date _____

5. New fields on taxhead cancellation screens

In future all online taxhead cancellations will be requested to provide the following additional but optional information (Fig. 7).

- *Assets and Equipment – State how disposed of. If still on hand, please give details and state current value*
- *Business Premises – State if owned or rented and give details of current position.*

For Sole Traders and Partnerships, where the business has ceased:

- State current means of livelihood.

In the case of limited companies, where the business has ceased:

- State current business involvement of each director.

Each field has a limit of 300 characters.

Fig. 7

eRegistration

Cease Registration - IT

* Denotes a required field

Effective Ceased Date *

Assets and Equipment - state how disposed of. If on hand, give details and state current value.

Business Premises - state if owned or rented and give details of current position.

State current means of livelihood.

State the current business involvement of each director.

X Cancel Add To Your Requests >

6. Display of NACE description

On eRegistration Inbox documents and Summary Screens where the NACE code is displayed, the equivalent NACE description of that code will also be displayed on screen (Fig. 8)

Fig. 8

The screenshot shows the 'eRegistration' interface with a 'Summary' section. Under 'Income Tax Registration (New)', the following details are listed:

Date Business/Activity Commenced	01/01/2012
Business/Activity Description	Embassador
NACE Code	9900
NACE Description	Extra-territorial organizations and bodies
Business/Alternate Name	Alternate name
Expected turnover figure for the first 12 months (€)	25000

Below this, the 'Correspondence Address' section includes:

Address Line 1	Address line 1
Address Line 2	Address line 2
Address Line 3	Address line 3
County	Dublin 2

A note at the bottom explains the 'Generate Client Consent Letter' button. At the bottom right, there are 'Back' and 'Next' navigation buttons.

7. Non-assessable spouses/civil partners

It will now be possible for non-assessable spouses/civil partners to be registered as directors (Fig 9) in new company registrations, or as a partner in a partnership. Agents will be asked to indicate if a partner/director is considered to be the non-assessable spouse/civil partner.

An agent registering a 'non-assessable spouse/civil partner' as a director or partner will not be automatically prompted to register the client for Income Tax.

Fig. 9

The screenshot shows the 'eRegistration' interface for 'Customer Registration (3 of 7) - Director Details'. It includes a note that an asterisk denotes a required field. The instruction states: 'Please indicate the PPS Number, Name and Shareholding of each director of the company below. A minimum of 2 directors is required.'

The 'Director' section contains the following fields:

- PPS Number *
- Name *
- Shareholding (%) *
- Non assessable spouse or non assessable civil partner (checkbox, circled in red)

An 'Add' button is located below these fields. At the bottom, there is a 'Directors List' table with the following columns: PPS Number, Shareholding (%), Income Tax Added, and Non assessable spouse or civil partner. Navigation buttons for 'Cancel', 'Back', and 'Next' are also present.

8. Relevant Contracts Tax (RCT)

When cancelling an RCT registration a warning message will be presented to advise that:

“You should only use this option when the actual RCT registration is to be cancelled. If you only wish to change the status, i.e., from Principal to Subcontractor or vice versa, then you should contact the local tax district.” (Fig. 10)

Fig. 10

eRegistration

Cease Registration - RCT

⚠ You should only use this option when the actual RCT registration is to be cancelled.
If you only wish to change the status (i.e from principal to subcontractor or vice versa), then you should contact the local tax district.

* Denotes a required field

Effective Ceased Date *

Assets and Equipment - state how disposed of. If on hand, give details and state current value.

Business Premises - state if owned or rented and give details of current position.

State current means of livelihood.

9. VAT Registration Screens

There will be two new fields for VAT registrations (Fig. 11):

- Is the business being registered for receipt of services from abroad and to self account for VAT.
- State the expected turnover figure for the first 12 months. This is a mandatory field.

Fig. 11

eRegistration

Value Added Tax Registration

* Denotes a required field

Registration Date (DD/MM/YYYY) *

Accounting Period End (DD/MM) *

Returns Basis * Please Select...

State the expected turnover figure for the first 12 months (€) *

Is business only registered for receipt of services from abroad and to self account for VAT?

Reason for Registration *

(a) Your turnover exceeds or is likely to exceed the limits prescribed by law?

or

(b) You wish to elect to be taxable (although not obliged by law)?

[Click here for details regarding the VAT registration thresholds.](#)

Account Details for VAT Refunds

Account Holder Name

Sort Code

Account Number

10. Income Tax Registration Screen

There will be a new mandatory field for Income Tax registrations:

- State the expected turnover figure for the first 12 months (Fig. 12).

Fig 12

The screenshot shows the 'eRegistration' interface for 'Income Tax Registration'. It features a legend indicating that an asterisk (*) denotes a required field. The form contains the following elements:

- A text input field for 'Date Business/Activity Commenced (DD/MM/YYYY)' with an asterisk.
- A text input field for 'State the expected turnover figure for the first 12 months (€)' with an asterisk, which is circled in red.
- An 'Assessment Status' section with a checkbox and explanatory text: 'Please confirm that you are either single or the assessable spouse or assessable civil partner within a marriage or civil partnership by ticking this box. The assessable spouse or assessable civil partner is usually the spouse or civil partner with the highest income in the latest year for which income details of both spouses or both civil partners are known.'
- 'Cancel' and 'Next' buttons at the bottom.

11. Entry Screen

To clarify when to use the “New Customer Registration” screen, the text has been changed to read “First Time Revenue Customer Registration” (Fig. 13). This entry is for new company registrations or individual’s who have never been registered with Revenue in the past, including for PAYE. This entry will be used mainly for company registrations. Other registrations will use the “Client Registration Number” entry outlined below.

Fig. 13

Pay and File Payslips

You can ensure that your Client's Income Tax and/or Capital Gains Tax payments are promptly and properly processed by completing a [Pay and File Payslip](#) and posting it to the Office of the Collector General.

Please note that information entered on the Pay and File Payslips screen is confidential and will not be retained for future use by the Revenue Commissioners.

Registration Services

Online registration and cancellation services are now available for the following business taxes; Income Tax, Corporation Tax, Employer's PAYE/PRSI, Environmental Levy, Value Added Tax and Relevant Contracts Tax. Agent-client relationships can also be managed for each of these business and for PAYE. If you wish to use these services please enter the given Revenue customers existing registration details (combination of tax type, registration number and name) and click 'Submit'.

The form for 'Registration Services' includes:

- A 'Tax Type' dropdown menu with a checkmark icon to its left.
- A text input field for 'Client Registration Number'.
- A text input field for 'Client Name'.
- A 'Submit' button at the bottom right.

OR

New Customer Registration

Online registration of new customers with Revenue is now also available including the registration of new individuals, companies, partnerships and trusts. If you wish to use this service, please go to the [First Time Revenue Customer Registration](#).

To set up a ROS Debit Instruction (RDI) for one of your clients you must first select that client's record (using one of the options opposite) and use the ROS Debit Instruction link from their Client Services Page.

Agent P2C Search Facility

This [P2C Search Facility](#) allows you to download P2C details for any clients.

12. Restyling of eRegistration Screens

The look and feel of eRegistrations will be updated to align them with the newer screen styles in ROS. These changes are purely cosmetic and do not change the underlying eRegistration functionality.

Frequently Asked Questions

Q. Are there other circumstances where eRegistration cannot be used?

- A. There are a number of circumstances where eRegistration cannot be used including;
- Non resident companies
 - Non resident individuals
 - Re-registration for VAT or RCT
 - Where an agent is registering a company but will not be acting as agent for the Directors
 - Registration for certain minor taxes such as DWT, LAET, etc.

Q. Can you re-register for VAT using eRegistration?

- A. Due to technical issues, it is not possible to provide eRegistration services for the re-registration of VAT or RCT.

Q. Can I register a Non-Assessable spouse for Income Tax using eRegistration?

- A. No, it is not possible to register a non-assessable spouse for IT using eRegistration. The assessable spouse, if not already registered, will have to be registered for IT. However, you can register a non-assessable spouse for other taxes, you can also register a non-assessable spouse as a director or partner in a partnership.

Q. How long does it take for the registration to be active and appear on my client list in ROS?

- A. Registration for IT, CT, PREM should be available within 48 hours. VAT and RCT registration will take a little longer as there is a further internal check carried out.

Q. Can I check a NACE code for a new business before I commence eRegistration?

- A. Yes. If you follow the link below to the CSO web site to "NACE CODER", you can locate the NACE code for the business you are registering. Both Revenue and the CSO use the same NACE Rev 2 codes and descriptions.

<http://www.cso.ie/px/u/NACECoder/NACEItems/searchnace.asp>