VALUE-ADDED TAX
GROUP REGISTRATION

Form to be completed by person applying to have all his/her business activities treated as carried on by another member of the group.

When completed, this form should be returned to the appropriate Registration Unit. Registration Unit details are available at the end of this form.

1. Particulars of person making the application

(a) Name

(b) Address

(c) V.A.T. Registration No.

(d) Description of business activities

2. Particulars of person desired to be treated as carrying on all the activities of the applicant

(a) Name

(b) Address

(c) V.A.T. Registration No.

3. Business or financial relationship between the applicant and the person named in paragraph 2

(Give a full description of the manner in which the business activities are interlinked, and in the case of two companies, the extent, if any, to which one is controlled by the other through share holdings or otherwise).

4. Date from which the application should have effect

5. Declaration

I / We declare that the foregoing particulars are correct and, in accordance with Section 15 of the Value-Added Tax Consolidation Act, 2010 and regulation 4 of the Value-Added Tax Regulations, 2010. I / We hereby apply that, with effect as on and from the date mentioned in paragraph 4, or as on and from such later date as may be determined by the Revenue Commissioners, all my/our business activities will be treated as carried on by the person mentioned in paragraph 2.

Signature

Date

Status of Signatory | |

(State whether owner, partner or authorised officer)

Any application by a company should be signed by the Company Secretary or a person authorised by the CRO under Section 39 (1) of the Companies Act 2014.

An application made by a partnership should be signed by the precedent acting partner.

Extract from Regulation 4,
Value-Added Tax Regulations 2010
(S.I. No. 639 of 2010)

4. (1) Where 2 or more persons seek to satisfy the Commissioners that those persons should be treated as being in a group in accordance with section 15 of the Act, each of those persons is required to complete such forms as are provided for that purpose by the Commissioners.

(2) The Commissioners shall-

(a) determine whether a notification under section 15 of the Act should be issued to such persons, and

(b) where they determine that such notification should so issue, specify the date from which the notification applies.

Please submit this form to the appropriate Registration Unit, see Details below.

Details	Address	Contact Details
Associates of existing LCD customers.	Office of the Revenue Commissioners Large Corporates Division Anne Street Wexford Y35 E29K	eMail: largecasesdiv@revenue.ie
High Wealth & Financial Services Division for; a) Financial institutions (other than Credit Unions) b) Stockbroking firms c) Investment Funds regulated by the Central Bank of Ireland d) Real Estate Investment Trusts e) IDA-supported companies (over 300 employees), f) Aircraft Leasing Entities, g) Insurance / Re-insurance Entities, h) ICAVs (Authorised Funds) i) Debt Securitisation Entities j) Remote Bookmakers	Office of the Revenue Commissioners High Wealth & Financial Services Division Anne Street Wexford Y35 E29K.	eMail: HWFSDiv@revenue.ie
All other customers and companies	Business Registrations Office of the Revenue Commissioners P.O. Box 1 Wexford	eMail: businesstaxesregistrations@revenue.ie Telephone: 01 738 3630 or from outside Ireland + 353 1 738 3630

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our Privacy page on www.revenue.ie. Details of this policy are also available in hard copy upon request.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs