

Collector General

TAX CLEARANCE

GUIDELINES & PROCEDURES

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1. Introduction

- 1.1 The administration of the tax clearance function is mainly dealt with in the Revenue Regions. The exceptions include (i) tax clearance certificates in relation to the Standards in Public Office Act (SIPO) 2001, (ii) applicants whose tax and customs affairs are dealt with by Large Cases Division and (iii) certain categories of non-resident applicants. This Tax & Duty Manual gives details on how the arrangements operate.
- 1.2 The Finance Act 2010 provided for the inclusion of the Customs Acts within the definition of “Tax Acts” so that Customs debts may be taken into account when deciding the issue of a Tax Clearance Certificate (TCC).

2. Scope

- 2.1 This document provides information for the public on tax clearance issues, including current regulations, relevant criteria and forms together with contact details. It also provides instructions and guidelines for Revenue staff with responsibility for the tax clearance function and will be of assistance to other staff dealing with tax clearance queries.

3. What is a Tax Clearance Certificate

- 3.1 A Tax Clearance Certificate (TCC) is a written confirmation from Revenue that a person's tax and customs affairs are in order at the date of issue of the certificate. However, in some instances, a certificate may be issued to a customer who has tax arrears covered by a phased payment arrangement that has been agreed with Revenue.

4. Purpose of the Tax Clearance Scheme

- 4.1 The purpose of the Tax Clearance scheme is to ensure that persons, (both residents and non-residents), who derive an economic benefit from-
- a licence/permit to conduct certain activities in the State, and/or
 - receipt of contracts/grants, subsidies and other payments from the State
- are in compliance with their tax and customs obligations.
- 4.2 Residents and non-residents may apply for ‘general’ tax clearance. However, the following are not categorised as ‘general’ tax clearance applicants:
- PAYE customers who may require tax clearance in certain circumstances i.e. PAYE Applicants see [Paragraph 13](#)
 - Persons elected to the Dail or Seanad, Judicial appointees and Senior Public Office appointees who are obliged to obtain tax clearance in accordance with the Standards in Public Office Act, 2001 (SIPO) [Persons Covered Under The Standards In Public Act, 2001 \(SIPO\)](#)

- 4.3 Apart from situations where a person is legally required to produce a TCC in order to meet his/her legal obligations, Revenue is also obliged to issue a certificate, where requested, to any customer whose tax and customs affairs are in order.

5. When is a General Tax Clearance Required?

5.1 Public Sector Contracts

In accordance with Section 1095 of the Taxes Consolidation Act, 1997, a contractor is obliged to produce a general TCC in order to qualify for a Public Sector Contract of a value of €10,000 or more, (inclusive of VAT), within any 12 months period. Such contracts include the purchase, hiring, leasing of goods, services or property by public authorities. Examples of the types of goods/services covered in such contracts are plant hire, consultancies for management, legal or design services, cleaning or security.

The tax clearance requirement applies even where the provision of goods or services is not the subject of a formal written contract.

5.2 Grant Payments

Section 1095, T.C.A. 1997, also specifies that an applicant must hold a current 'general' TCC in order to qualify for State / Public Authority grants, subsidies and similar type payments of a value of €10,000 or more, within any 12 months period, including for example, industrial and farm development grants.

Note:

Legislation in relation to Tax Clearance Certificates for licences and various schemes is set out in the table below.

5.3 Licences and Certain Schemes

A current TCC is required by law for the operation of certain types of business situations, which include those, listed in the table below:

Reason for Tax Clearance	Legal basis for Tax Clearance
Liquor licence (wholesale/retail)	S49 FA 1909-1910 plus S1094 TCA '97
Liquor licence for Cultural Institutions	S62 National Cultural Institutions Act, '97 & S1094 TCA '97
Liquor licence for the National Concert Hall	S2 Intoxicating Liquor (National Concert Hall Act, 1983 & S1094 TCA '97
Liquor Licence to the new National Conference Centre	S. 1(9) Intoxicating Liquor (National Conference Centre) Act 2010
Liquor Licences for National Sporting Arenas	S21 Intoxicating Liquor Act 2003
Bookmakers licence	S7 (3) Betting Act 1931 & S1094 TCA '97
Gaming licence	S19 Gaming and Lotteries Act 1956 & S1094 TCA '97
Granting or renewal of Amusement Machine Permits	S 122 of the Finance Act 1992 (as amended by section 84 of the Finance Act 2002),
Auctioneers or House Agents licence (including auction permits & Property Management Services)	Property Services (Regulation) Act 2011 & S1094 TCA '97
Mineral Oil Trader's Licence	S101 FA 1999 & S1094 TCA '97
Money Lenders licence	Consumer Credit Act, 1996 & S1094 TCA '97
Mortgage or Credit Intermediaries authorisation	Consumer Credit Act, 1996 & S1094 TCA '97
Road Transport licence (Merchandise)	EU (Merchandise Road Transport) Regulation 1991-1999
Road Transport licence (Passengers)	EU (Road Passenger Transport) Regulations 1991-1999
Payments under the FAS Employment Subsidy/Training Scheme and PRSI Exemption Scheme	Circular F49/13/87 (grant) & S1095 TCA '97
Local Authority loans scheme (Shared ownership)	Housing Regulations, 1980 (Amendment) Regulations 1992
Permits for Waste Collection activities (including slurry spreading)	Waste Management (Collection Permit) Regulations 2001
Employers employing Non-nationals Employers seeking to employ non-nationals	DOPE requirement – condition imposed for grant of permit
Licences for small public service vehicles e.g. taxis and hackneys.	Section 37 of the Taxi Regulation Act, 2003 & S1095 TCA '97
Private Security Services (includes Directors in case of a Corporate Body And partners in the case of Partnership)	Section 24 of the Private Security Services Act 2004
Authorisation as an Authorised Warehouse keeper	S 109(3)(d) Finance Act 2001
Authorisation as a Registered Consignor	S 109A(3)(b) Finance Act 2001

6. Small Public Service Vehicles (SPSV's) or Vehicles Drivers (SPSVD's)

- 6.1 Under Section 1095 of the Taxes Consolidation Act 1997, the granting or renewal of all taxi licences, (including wheelchair-accessible taxis, hackneys or limousines licences) or licences to drive such vehicles is conditional on the applicant producing a Revenue Tax Clearance Cert to the licensing authority, i.e. the local authority, on an annual basis, or the Gardaí, every 5 years, as appropriate.
- 6.2 All self-employed or PAYE applicants for such licences should complete the general tax clearance application form **TC1**. Persons not registered for Income Tax or PAYE, (e.g. social welfare recipients), wishing to obtain a taxi driver's licence should also use the general tax clearance application form TC1 quoting their PPS Number.
- 6.3 Holders of existing licences should maintain strict tax and customs compliance at all times to avoid renewal of their licence being refused due to the non-production of a TCC.

7. Capital Gains Tax Clearance

- 7.1 Section 980 of the Taxes Consolidation Act, 1997 obliges the purchaser of certain assets to withhold 15% of the purchase price of that asset and remit it to Revenue as Capital Gains Tax, **unless** the vendor holds a general TCC or a CG50A. This section applies to assets over €500,000 in value and, usually, though not exclusively, arises in the context of land/property sales.
Applications for CG50A - capital gains tax clearance certificates must be submitted on a **CG50 Form**.
- 7.2 Alternatively, any of the following can also be accepted by the purchaser from the vendor, in lieu of the CG50A, as sufficient authority to make the payment for the asset without deduction of the 15%:
- a current tax clearance certificate issued under the normal tax clearance schemes, or
 - a tax clearance certificate issued specifically for the purposes of **Section 980*** - deduction from consideration on disposal of certain assets.

NB: *S980 certificates are only acceptable if the asset concerned is land on which a new house has been built or land on which a new house is in the course of being built by or on behalf of the person disposing of it and which has not been used at any time before its disposal.

8. Charities

- 8.1 A charitable body applying for a **Public Sector Contract** must be in possession of a current TCC, obtainable from their **Revenue District**.
- 8.2 Applicants for **Public Sector Grants, Subsidies or similar type payment** holding a Charity (CHY) Number do not require a TCC but must quote their CHY Number. If requested, Revenue will issue a letter to the relevant Public Body confirming the applicant's CHY No.

Applications for **CHY Numbers** are processed by:

- **Charities Section,**
- **Office of the Revenue Commissioners,**
- **St. Conlon's Road,**
- **Nenagh,**
- **Co. Tipperary.**

Telephone (LoCall) 1890 666 333

Fax 067-32916 or email: charities@revenue.ie

Charitable bodies not in possession of a CHY Number are required to produce a TCC when applying for **public sector grants, subsidies or similar type payments**.

9. Criminal Justice Legal Aid Panel

- 9.1 Under the Criminal Justice (Legal Aid) (Tax Clearance Certificates) Regulations, 1999, a solicitor who is a PAYE employee and holds general TCC is eligible to be considered for the Criminal Justice Legal Aid Panel.
- 9.2 The issue of a TCC to such PAYE employees is conditional on the employer's tax and customs affairs being in order - if the employer is a partnership, the partnership must be tax compliant.
- 9.3 The new Criminal Justice Legal Aid Panels start on 1st December each year. Solicitors applying for a TCC for the Criminal Legal Aid Panel cannot apply on-line. The application form can be downloaded from the Revenue website by clicking [TC1](#) and the completed form should then be forwarded to the local **Revenue District**.

10. Other Circumstances

- 10.1 The Finance Act 2002 permits any company/individual to apply for a Tax Clearance Certificate.

11. Applying for General Tax Clearance

Applicants are advised to make early contact with Revenue when applying for, or renewing a TCC, in order to resolve any issues well in advance of any deadlines in relation to the purpose for which the TCC is required.

11.1 Residents

Applications for general Tax Clearance can be made online: [Apply online for a general tax clearance certificate](#). A copy of the TCC will issue to the applicants. Applicants are not required to be ROS customers to avail of this service.

Alternatively, applicants should submit a [TC1 form](#) to their local [Revenue District](#).

Applicants who wish to allow third party access to their tax-cleared status should tick the relevant box on the TC1 form. The third party access facility is secure and can only be accessed with the permission of the applicant taxpayer in possession of the tax clearance certificate, by quoting their customer number and tax clearance certificate number, which appear on the certificate.

11.2 Non-Residents

A Non-Resident person should apply for a 'general' TCC where tax clearance is required in connection with any of the following:

- **A Public Sector Contract** (formal or otherwise), where the value of any goods or services supplied, or to be supplied, amounts to €10,000 or more (including VAT), in any 12-month period;
- **A Public Sector Grant**, subsidy or similar type payment of €10,000 or more. Examples of such payments are housing, industrial, forestry and farming development grants/subsidies;
- An application for renewal of an Excise Licence and/or certain other licences, including authorisation required under the Consumer Credit Act 1995, the Criminal Justice Legal Aid (Tax Clearance) Regulations 1999 and the Taxi Regulation Act 2003.

11.3 There are 3 Categories of Non-Resident Applicants:

- (a) **Non-resident applicants, registered for Irish tax, without a permanent established (PE) place of business in the State must apply for tax clearance to Dublin City Centre Revenue District, 9/15 Upper O'Connell Street, Dublin 1 or by e-mail to dubcitycentretaxclearance@revenue.ie.**
- (b) **Non-resident applicants, registered for Irish tax with a permanent established (PE) place of business in the State must apply for tax clearance to the Revenue District in which the place of business is located. The following link gives contact details for all [Revenue District](#).**
- (c) **Non-resident applicants who have neither an Irish tax registration nor a permanent established (PE) place of business in the State, i.e. foreign traders, must apply for tax clearance to Non-Residents Unit, Collector-General's Office, Sarsfield House, Francis Street, Limerick, by Fax to 061- 401009 or by e-mail to nonrestaxclearance@revenue.ie. [See notes below.]**

Notes:

- (i) All Tax Clearance Certificate applications for **category (c)** above are processed by the **Non-Residents Unit of the Collector General's Office**.
- (ii) If the nature of a contract requires non-resident applicants with a permanent establishment in the state, to register for Irish tax purposes they should contact their local **Revenue District Office**.
- (iii) Non-resident applicants applying in connection with an excise licence renewal are normally registered for Income Tax only – the majority of these cases will be bookmakers who would not have an office in the State but would have a stand on a racecourse. This is considered their place of business and so they are obliged to register for Income Tax.
- (iv) Non-Residents who are not registered for Irish tax **cannot apply online** for a general TCC. The **TC1 form** is obtainable on the revenue website or by e-mailing **nonrestaxclearance@revenue.ie**. The TC1 Form must then be submitted by post to Non-Resident Tax Clearance Section, Office of the Collector General, Sarsfield House, Francis Street, Limerick.

11.4 Applications for most categories of Tax Clearance Certificates should be submitted to your local **Revenue District**.

Exceptions - Large Cases Customers and SIPO Applicants:

- TCC applicants whose Revenue affairs are dealt with in Large Cases Division should apply to that Division for the appropriate certificate.
- Further information on applying for **Tax Clearance for SIPO Applicants**.

Important

- (i) Applicants should ensure that the **Applicant's Name** is correctly entered on the TC1 form, e.g. where the application is for a company, the **company's name must be inserted** and not the director's name.
- (ii) Applicants submitting TC1 forms online must **confirm** their actions on screen or otherwise their applications will not be submitted.

12. Verifying that a Person holds a Current Tax Clearance Cert

12.1 As a customer service initiative and in order to expedite contracts and payment processing by public bodies, Revenue has introduced an [online verification facility](#) to allow third party access to the applicant's tax cleared status. The facility is secure and can be accessed only with the permission of the taxpayer/applicant who holds the tax clearance certificate.

The taxpayer/applicant authorises third party confirmation of his/her tax-cleared status by quoting their customer number and tax clearance certificate number from their certificate. This allows the third party/contracting authority to access the secure facility and confirm the position without the taxpayer/applicant being required to produce the original tax clearance certificate. This is particularly useful where the taxpayer/applicant applies for multiple contracts or where the third party/contracting authority has to verify several applicants.

12.2 Any persons who experience problems with this procedure should contact their local [Revenue District](#).

13. PAYE Applicants

13.1 Persons paying income tax under the PAYE system who require a TCC should apply to the local [Revenue District](#) dealing with their tax affairs. In some circumstances they may also be required to register for Self Assessment Income Tax.

13.2 A PAYE applicant applying for a Public Sector Contract, of a value of €10,000 or more (inclusive of VAT), within any twelve-month period is required to produce a TCC. The applicant must register for self-assessment Income Tax (and possibly other tax heads) and must apply to their local Revenue District on a TC1 application form, quoting the relevant tax references.

13.3 In order to be considered eligible for State/Public Authority Grants, subsidies and similar type payments by Government Departments and Public Authorities, of a value of €10,000 or more, within any twelve-month period, PAYE applicants are required to produce a valid TCC. Such TCC applications should be submitted to the local Revenue District using [Form TC11](#). PAYE applicants cannot apply on-line but the Form TC11 can be download from the Revenue website (www.revenue.ie).

14. The Standards in Public Office Act (SIPO), 2001

14.1 The Standards in Public Office Act, 2001 introduced a specific SIPO tax clearance requirement for members of the Dáil and Seanad, Senior Public Officials and candidates for appointments to the judiciary.

Note:

Due to this legal requirement, TCC's issued under other tax clearance provisions are not valid for the purposes of the Standards In Public Office Act.

15. Circumstances where a TCC is required for SIPOs

(i) Politicians

All persons elected to either House of the Oireachtas or nominated to be a member of the Seanad are required to furnish a TCC to the Standards in Public Office Commission. The TCC issue date must not be more than nine months before or after the election/nomination date. (These provisions also extend to a person who is appointed Attorney General, if that person is not already a member of the Dáil or Seanad).

(ii) Judicial Appointments

The Judicial Appointments Advisory Board cannot recommend a person to the Minister for Justice and Law Reform for appointment to judicial office unless that person has furnished to the Board, a TCC issued not more than eighteen months prior to the recommendation.

The Government cannot advise the President to appoint to judicial office a person who was not the holder of Tax Clearance Certificate on the date of the advice and who was not recommended to the Minister in relation to that appointment by the Judicial Appointments Board, unless that person has furnished to the Secretary to the Government, a TCC issued not more than eighteen months previously.

A person appointed to **senior office** must furnish to the Standards in Public Office Commission a TCC with an issue date of not more than nine months before or after the appointment.

In this context a **senior office** is a designated directorship or position in:

- A Local Authority,
- A Health Board,
- A body, organisation or group established under any enactment but excluding company law (i.e. excluding ordinary commercial companies),
- A company in which the majority of the shares are held by the Government or a Minister,
- A Public Body (which includes Government Departments),
- Any other body appointed by the Government or a Minister to be a public body where the remuneration for the post is not less than the lowest remuneration of a Deputy Secretary-General.

Note:

In addition to providing a TCC, a Statutory Declaration must also be made to the Standards in Public Office Commission, the Judicial Appointments Board or the Secretary to the Government, as appropriate, confirming that the person's tax and customs affairs are in order. [Ref - Statutory Declaration for SIPOs – Point 18](#) and [Point 19](#) below.

16. Criteria for Granting a TCC for SIPOs

- 16.1 The issuing of a TCC to a person, who is, or previously was, a member of a partnership, is conditional on the partnership also being fully tax and customs compliant for the duration of the applicant's membership.
- 16.2 Persons paying income tax under the PAYE system who are requested by their local Revenue District to complete returns of income (Form 12) for particular tax years, are obliged to submit such returns before their TCC application will be considered.

17. How to Apply for a TCC for SIPO's

- 17.1 The specific application form - TC (SIPO) for tax clearance under the Standards in Public Office Act is available from:

- Revenue.ie – click on the attached link - [TC\(SIPO\)](#)
- The SIPO Unit, Office of the Collector-General, Sarsfield House, Francis Street, Limerick . LoCall 1890 20 30 70, Fax 061- 401009 or e-mail sipo@revenue.ie
- The Judicial Appointments Advisory Board or the Standards in Public Office Commission.

The Judicial Appointments Advisory Board,
15/24 Phoenix Street North, Smithfield, Dublin 7.
Contact Names: Elisha D'Arcy and Linda Memery.
Telephone: 01-8886228/ 01-8886826
Fax: 01-8886470

Standards In Public Office Commissions,
18 Lower Leeson Street, Dublin.
Contact Names: Brian McKevitt, Jacqueline Moore and Frank Forde.
Telephone: 01-6395666, **LoCall:** 1890 22 30 30 or **Fax:** 01-6395684

NB:

- (i) Completed application forms should be posted or delivered to the **SIPO Unit, Office of the Collector-General, Sarsfield House, Francis Street, Limerick.**
- (ii) **All SIPO applications must contain an original signature** - whether submitted on an original form or a copy form.

18. Statutory Declaration for SIPOs

- 18.1 While not strictly a matter for Revenue, it should be noted that in addition to a TCC, a Statutory Declaration must also be submitted to the Standards in Public Office Commission (or to The Judicial Appointments Advisory Board or to the Secretary to the Government, as appropriate).
- 18.2 This Statutory Declaration confirms that at the time of making the declaration, the person is, to the best of his or her knowledge and belief, in compliance with his or her tax obligations. The actual wording for the Statutory Declaration is available from the Standards in Public Office Commission (or The Judicial Appointments Advisory Board or the Secretary to the Government, as appropriate). For further information please contact the appropriate body.

19 Statutory Declarations must be made as follows:

- 19.1 **Politicians:** Not more than one month before or one month after the election date (or the date of nomination to the Seanad) and furnished to the Standards in Public Office Commission not more than nine months after that date
- 19.2 **Judicial Appointments:** Not more than one month before the recommendation for appointment and furnished to the Judicial Appointments Board prior to the recommendation;
- 19.3 **Senior Office Appointees:** Not more than one month before or one month after the appointment date and furnished to the Standards in Public Office Commission not more than nine months after that date.

20. General Tax Clearance Certificates

- 20.1 As TCC's are now issued automatically through the Revenue IT system, applicants can no longer receive a certificate across the counter at their local Revenue District.
- 20.2 TCC's are normally valid for a year, however a TCC may issue for a shorter period at Revenue's discretion.

21. Automatic Tax Clearance

- 21.1 Provided applicants remain tax and customs compliant, TCC's in relation to **contracts, licences**, and the **Criminal Justice Legal Aid Panel** will issue automatically, one month prior to the expiry date, for the 3 years following the issue of the original TCC.
- 21.2 Where the applicant is not tax and customs compliant at the relevant date, no refusal letter will issue or work item be created. It is therefore the applicant's responsibility to get their tax and customs affairs in order and apply for a TCC in the normal way.
- 21.3 In year 5, one month prior to the expiry date of the current TCC, a standard letter will issue to the applicant requesting that they re-apply for tax clearance.

22. Refusal of a Tax Clearance Cert

- 22.1 In general, a TCC will be refused if Revenue's records indicate outstanding liabilities and/or missing return(s). If the taxpayer subsequently contacts the office claiming that all return(s)/payments have been submitted, the caseworker should make every effort to resolve the issue as quickly as possible, by obtaining relevant details from the taxpayer, (e.g. when/where the return was sent, when/how payment was made, receipt number etc.), which may help trace the missing return(s)/payments.
- 22.2 In some instances the taxpayer may have requested payment by offset and if so, caseworkers should then confirm that the offset is available.
- 22.3 Caseworkers should check ITP in relation to disputed payments (on the **Menu Bar**, click **Look Up** and select **Payment** from the drop-down list). It is then possible to search for the payment in relation to the **Cheque / Receipt Details** under the **Customer's Details**.
- 22.4 Where a payment is retrieved after it has been 'suspended' or 'incorrectly brought to account', arrangements should be made immediately to transfer the payment to the correct location. **Ref:** [Appendix 4](#).

- 22.5 Where a missing **return** cannot be quickly traced, the taxpayer will normally agree to submit a copy, which should then be forwarded to the Collector-General's for input. On receipt of the copy return, and assuming there are no outstanding liabilities, consideration can be given to issuing the TCC without waiting for the forms to be input.
- 22.6 The relevant caseworker should be contacted to clarify the position if the taxpayer indicates that s/he has an agreement in place to deal with outstanding liabilities.
- 22.7 If the taxpayer states that liabilities have been paid to an enforcement agency but Revenue records indicate that they remain outstanding, contact the relevant enforcement agency or the CG's Enforcement Management Unit to clarify the position.
- 22.8 Insofar as is possible, every effort should be made to finally resolve an outstanding return/payment issue, otherwise the problem will arise again the next time a TCC application is submitted.
- 22.9 Arrangements should be made to issue the TCC without delay when the issue has been resolved and it is clear that the person's tax and customs affairs are in order. The '**Insert based on Existing**' option - **Appendix 5**- should be used in such cases.
- 22.10 Where a single payment/return is involved and the taxpayer has an otherwise exemplary payment pattern and is adamant that the missing return/payment has been made, consideration should be given to the possibility of issuing the certificate even though the matter cannot be immediately resolved. In such cases where the outstanding liability appears to be small or the outstanding issue is inconsequential in the context of the taxpayer's overall tax and customs record, the situation should be discussed with a supervisor.
- 22.11 The legislation provides for a formal appeal against a tax clearance refusal. However, an appeal cannot be made against a refusal where it relates to a tax or customs duty liability that is properly due.
- 22.12 In practice, this means that the formal appeal mechanism will seldom arise and will be restricted to issues as per **Appendix 1**. Any formal appeal received should be referred to a supervisor/manager for consideration.

23 Appeal Procedure for a TCC Refusal

- 23.1 In order to be eligible for a hearing by the Appeal Commissioners, an applicant wishing to appeal against the refusal of a TCC must lodge their appeal application with the local Revenue District within 30 days of the notification of a refusal.
- 23.2 The appeal application must
- state the matter or matters with which the applicant is aggrieved,
 - provide detailed grounds for the appeal in respect of each such matter, and
- NB: Any amount due, which is not in dispute, must be paid.**
- 23.3 Applicants should be aware that the legislation stipulates that '**no right of appeal shall exist in relation to any amount of tax, customs duty or interest due under the Acts**'.

APPENDICES

Appendix 1

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

Appendix 2

Application Forms

Once a customer's tax and customs affairs are in order the required Tax Clearance application form can be obtained by clicking on the appropriate option link below.

Completed forms should be returned to the Revenue District on the following basis:

- Business customers have all of their tax and customs duty affairs dealt with in the District where the business is managed and controlled;
- PAYE customers are dealt with in the district where they reside;
- Company directors are assigned to the same district as the company in which the main directorship is held.

Completed Forms should be returned, as appropriate, to:

(i) Non-Residents:

Click here for [Non- Resident Information](#).

Click the following for Forms & Addresses- [Customers Resident Outside The State](#)

(ii) PAYE Customers

[Download Form TC11](#)

Completed forms should be returned to your [Local Revenue District](#).

(iii) Customers Resident Outside The State:

[Download Form TC1](#)

- Dublin City Centre Revenue District, 9/15 Upper O'Connell Street, Dublin 1 - Applicants registered for Irish Tax without a permanent established (PE) place of business in the State; Or
- Their Local Revenue District -Applicants registered for Irish tax with a permanent established (PE) place of business in the State; Or
- Non-Residents Section, Collector-General's Office, Sarsfield House, Francis Street, Limerick, - Applicants with neither an Irish tax registration nor a permanent established (PE) place of business in the State.

(Ref: [Point 11.3](#)– relating to the 3 categories of Non-Resident applicants).

(iv) Applications under the Standards In Public Office Act

[Download Form TC \(SIPO\)](#)

Completed forms should be returned to:

Office of the Collector-General,
Sarsfield House,
Francis Street, Limerick.

(v) General Certificate:

[Apply online for a general tax clearance certificate](#)

[Download Form TC \(SIPO\)](#)

Completed forms should be returned to your local Revenue District.

(vi) Capital Gains Tax Certificate:

[Form CG50 - Certificate under Section 980 \(8\) TCA 1997](#)

Completed CG50 forms should be returned to your Local Revenue District.

[Form CG50B - Capital Gains Tax - Section 980\(4\)\(a\)\(i\) TCA 1997 Deduction of tax from purchase consideration](#)

Completed CG50B forms should be submitted to your [local Revenue District](#).

Appendix 3

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

Appendix 4

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

Click Yes to update the transfers already processed.

- Click No to cancel all partial transfers already processed.

Appendix 5

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

