

34. Postponed Accounting for VAT

Do you intend to import goods from outside the EU?

Yes No
 Yes No

If Yes, do you wish to be considered for Postponed Accounting of VAT on such imports?

If Yes, please provide the following details as applicable:

• Details of the type, volume and value of goods to be imported from outside the EU

[Empty text box for details of goods imported from outside the EU]

Details of the suppliers of such goods being imported and the terms of such supply. The terms of supply should clearly demonstrate who the importer / accountable person is

[Empty text box for details of suppliers and terms of supply]

Who are your customers?
Please provide details

Private Individuals Businesses Both

[Empty text box for customer details]

Please provide details of the system for maintaining records that the accountable person has in place relating to the supply by or to that person, of goods, that ensures those records are complete, accurate and readily available to that person. The address at which the information will be retained should be included.

[Empty text box for system details]

• Please attach evidence of the current business address, e.g. a copy of the lease, correspondence received at the address, etc.

Revenue may request additional documentation or proofs as outlined in legislation in addition to what has been specified above. If the requested documentation or proofs are not submitted within the timeframe, access to Postponed Accounting will not be granted.

VAT applicants who wish to be considered for Postponed Accounting must first hold a Customs & Excise registration.

26. Will your business engage in the supply of goods and / or services?

Yes No

(a) the appropriate box and provide a brief description

Goods

Services

Both

AERO SERVICES

(b) State the storage and distribution address in Ireland for goods

N/A

(c) State the courier or delivery service provider(s) for sales

N/A

27. State your turnover from the supply of taxable goods and services from 1st January in the current year to date of application

Goods	€	N/A
Services	€	N/A
Total	€	N/A

28. State your turnover from the supply of taxable goods and services in the previous calendar year from 1st January to 31st December

Goods	€	N/A
Services	€	N/A
Total	€	N/A

29. Intra Community Activity*

You should answer "Yes" to the following question(s) if you are or intend to trade with VAT Registered Businesses in other EU member states and wish to apply VAT at 0%.

- (a) Do you intend to supply goods to other EU member states? Yes No
- (b) Do you intend to supply services to other EU member states? Yes No
- (c) Do you intend to acquire goods from other EU member states? Yes No
- (d) Do you intend to acquire services from other EU member states? Yes No

30. Intra Community Activity Information

If you have answered Yes to any of the questions in 29 above please provide the following mandatory information:

Who are your customers? Private Individuals Businesses Both

What due diligence measures and checks are conducted in relation to current and prospective suppliers or customers in the EU?

[Empty box for due diligence measures]

What are the transport arrangements for making supplies of goods outside the State?

[Empty box for transport arrangements]

What documentation will be sought to prove that goods supplied outside the State, leave the State?

[Empty box for documentation]

How do you intend to make supplies to your customers? Direct Sales Via an Intermediary / Third Party Both

If supplies are made through an intermediary / third party please detail the distribution chain. Include information concerning storage facilities / fulfillment partners / delivery as appropriate.

[Empty box for distribution chain details]

Part A continued

General Details

Tax Advisor Identification Number (TAIN) 455876

Mobile No. 089 6008324

Client's Reference _____

If correspondence relating to the following is being dealt with by the accountant or tax advisor the relevant box

VAT (i.e. VAT3's) Employer PAYE / PRSI

20. If you rent your business premises, state* -

(i) Name and private address of the landlord (not an estate agent or rent collector)

N/A

(ii) The amount of rent paid per _____ week month year (input the frequency) € _____

(iii) The date on which the company started paying the rent _____

(iv) The length of the agreed rental / lease period _____

(v) Please submit a copy of the rental lease agreement

21. If you acquired the business from a previous owner, state*

(i) The name and current address of the person from whom you acquired it

N/A

(ii) The VAT / registered number of that person _____

Part B

Registration for Corporation Tax

22. If the company is registering for Corporation tax the box

Part C

Registration for VAT

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

24. Registration

(a) State the date from which the company requires to register for VAT *

(If you are electing to register for VAT you may only register from the current VAT period)

(b) Is registration being sought only in respect of European Union (EU) acquisitions? (This applies only to farmers and non-taxable entities) (input the appropriate box)

Yes No

(c) Are you registering the company because: *

(i) turnover exceeds the limits prescribed by law for registration?

Note: If you have not commenced business to date or your turnover has not reached the threshold for registration your application will be treated as an elect to register case. Or

(ii) you wish to elect to be a taxable person, (although not obliged by law to be registered)? The option to elect to register is not available to receivers. Or

(input either (i), (ii) or (iii) as appropriate)

(iii) you are in receipt of business to business services where the reverse charge to VAT applies? Attach a copy of the invoice if this is the case.

25. Are you applying for the cash receipts basis of accounting for goods and services? (input the appropriate box)

Yes No

If your answer is 'Yes', is this because

(a) expected annual turnover will be less than €2,000,000 (net of VAT)?

(input either

(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), or (b) as appropriate)

