

Ireland - Information on Tax Identification Numbers

Section I – TIN Description

Natural Persons: Ireland issues TINs, which are not reported on official documents of identification. The number used to identify taxpayers is the Personal Public Service Number (PPS No). This number is issued by the Department of Social Protection but is also used by the Revenue Commissioners to identify taxpayers.

PPS-numbers are issued automatically on birth registration for children born in the country. Anyone else must make application at an office of the Department of Social Protection. Once issued, a PPS number is never changed.

Non Natural Persons: Ireland issues two types of TINs to non natural persons – Tax Reference Numbers (TRNs) and CHY Numbers.

A TRN is issued by the Revenue Commissioners when a non-natural person registers for tax, and is subsequently used by the Revenue Commissioners to identify those taxpayers. Non-natural persons can be Companies, Partnerships, Trusts, and Unincorporated Bodies and a TRN is not reported on official documents of identification.

CHY Numbers are issued by the Revenue Commissioners to eligible bodies who qualify for a charitable tax exemption in accordance with Section 207 TCA 1997. Exemptions are granted under four broad headings: Advancement of Education; Advancement of Religion; Relief of Poverty and Benefit to the Community.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	Yes	Entities	Yes
	No		No

Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

The Department of Social Protection automatically issues a TIN to all individuals born in Ireland. Individuals born in Ireland during or after 1971, or who started work in Ireland after April 1979 will have been automatically issued with a TIN.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

No, entities, i.e. companies, partnerships, trusts and unincorporated bodies, are not automatically issued a TIN. At present TINs are issued to Entities only when they contact the Revenue Commissioners to register themselves, typically by completing a TR1 or TR2 form.

(Recent developments in the area of registration of companies will alter this process somewhat in that Revenue will take a more active role. From June 2016 Revenue will contact incorporated companies who have not engaged with the Revenue Commissioners and will direct those companies who have never traded and do not intend to trade to back to the Company Registration Office (CRO). Remaining companies will be directed to engage with Revenue.)

Section IV – TIN information on the domestic website

Information on TRN: www.welfare.ie for natural persons only. Not available for non natural persons
TRN online check: Not available

Information on CHY Numbers:

A list of bodies who have been granted a charitable tax exemption and their associated CHY Number is available on the Revenue Website at: http://www.revenue.ie/en/about/publications/charities_alpha.xls

Section V – Contact point for further information

Contact for TRN: Revenue Commissioners,
Planning Division,
1st floor,
Bishop's Square,
Redmond Hill,
Dublin 2,
D02 TD99,
Ireland.

Contact for CHY Numbers: Revenue Commissioners,
Collector-General's Division,
Charities Section,
Government Offices,
Nenagh,
Co. Tipperary.
Tel: +353 67 63377 LoCall: 1890 666333

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