

## **Tax Clearance for ARAs September 2024**

As you may be aware, the HSE have recently changed their policy on tax clearance and grant applications. For many years, ARAs could use Active Retirement Ireland's tax clearance details. However, under the new changes ARAs must obtain their own tax clearance details.

This can be done by completing Revenue's **TR3 Form**.

The following information has been compiled to help ARAs navigate this process.

### **Where can I find the TR3 form?**

On the Revenue website at <https://www.revenue.ie/en/starting-a-business/documents/form-tr3.pdf>

### **When completed, where do I send the form to?**

You can send it by post to:

Business Registrations  
Office of the Revenue Commissioners  
P.O. Box 1  
Wexford

Or by email to [businesstaxesregistrations@revenue.ie](mailto:businesstaxesregistrations@revenue.ie)

### **How do I complete the form?**

Please see pages 2 - 4 of this document, where we have given sample answers.

### **Will I have to submit the TR3 form every year?**

No, the TR3 form will only need to be completed once.

### **If I submit the TR3 form, will this create obligations for my ARA to report to Revenue?**

No. Completing the TR3 form will not create a requirement for your ARA to file returns to Revenue.



# Tax Registration for Voluntary Non-Profit Making Organisations

# TR3

This form should only be used where a voluntary non-profit making organisation wishes to register for tax. It should not be used by profit making groups, partnerships, companies, etc. who must register using either a form TR1 or TR2.

Complete all parts of this form as required in BLOCK LETTERS, \* denotes a required field, where given options insert  in the box(es) as appropriate. When completed sign the declaration at the end of the form and return it to:

Business Registrations  
Office of the Revenue Commissioners  
P.O. Box 1  
Wexford

eMail: [businessstaxesregistrations@revenue.ie](mailto:businessstaxesregistrations@revenue.ie)  
Tel: 01 738 3630 or from outside Ireland + 353 1 738 3630

**Note:** Without accurate information the registration will be delayed and / or you may experience delays with regard to the documentation you require.

## A 1 Name and Address

1. Name of group \*

YOUR ARA'S NAME

2. Address of group \*  
(incl. Eircode)

THE ADDRESS WHERE YOUR ARA MEETS

## A 2 Reason for seeking tax registration

Indicate the reason why the group is seeking tax registration at this stage - tick  relevant box

3. If previously registered state tax reference number used \*

4. Application for tax clearance certificate \* **CHOOSE NUMBER 4 FOR GRANT APPLICATIONS**  
(If already registered for tax do not submit this form - complete form TC1)

5. Application for Section 980 certificate \*

6. Other, specify \*

7. Date of Commencement \* **THE DATE FROM WHEN YOU REQUIRE THE TAX CLEARANCE, I.E. THE DATE OF YOUR GRANT APPLICATION**

## A 3 Responsible Person

8. Name of Responsible person of group \*

THE PERSON IN YOUR ARA WHO IS TAKING THE LEAD ON THIS

9. Capacity within group \*  
(Chairperson, secretary, treasurer etc.)

THEIR ROLE IN THE ARA

10. Address of Responsible person \*  
(incl. Eircode)

THEIR ADDRESS

11. Phone Number \*

THEIR PHONE NUMBER

12. eMail \*

THEIR EMAIL ADDRESS

## A 4 Other persons within group

13. Name of Chairperson	YOUR ARA'S CHAIR
14. Address of Chairperson (incl. Eircode)	THEIR ADDRESS
15. Phone Number *	THEIR PHONE NUMBER
16. eMail *	THEIR EMAIL ADDRESS
17. Name of Secretary	YOUR ARA'S SECRETARY
18. Address of Secretary (incl. Eircode)	THEIR ADDRESS
19. Phone Number *	THEIR PHONE NUMBER
20. eMail *	THEIR EMAIL ADDRESS
21. Name of Treasurer	YOUR ARA'S TREASURER
22. Address of Treasurer (incl. Eircode)	THEIR ADDRESS
23. Phone Number *	THEIR PHONE NUMBER
24. eMail *	THEIR EMAIL ADDRESS

## A 5 Group Details

25. What is (are) the objective(s) of the group? \* TO SUPPORT OLDER PEOPLE IN OUR COMMUNITY THROUGH FRIENDSHIP, SUPPORT AND ACTIVITY

26. How is the group funded? \* THROUGH MEMBERSHIP SUBSCRIPTIONS AND GRANTS

27. If any individual will benefit from the activities or finances of the group / organisation give details \* NONE

28. How are any surplus funds to be utilised? SURPLUS FUNDS ARE USED TO BENEFIT THE GROUP'S MEMBERS, TO SUBSIDISE OUTINGS OR EVENTS

29. Will the group / organisation apply for Charity / Sports exemption? \* NO Yes (tick  box)

30. If you want your tax affairs to be dealt with in Irish, tick  the box ARA's PREFERENCE

## A 6

## Declaration

I declare that the particulars supplied by me in this application are true in every respect.

Signed \*

SIGNED BY "RESPONSIBLE PERSON"

Name \*

RESPONSIBLE PERSON'S NAME

(in BLOCK CAPITALS)

Capacity \*

RESPONSIBLE PERSON'S ROLE IN THE ARA

Date \*

DATE THE FORM IS SIGNED

## Additional Information

If you require further information on taxation in Ireland, please visit [www.revenue.ie](http://www.revenue.ie). Save time by filing on-line using our **Revenue Online Service (ROS)**. This is a self-service, internet facility which provides customers with a quick and secure facility to manage their tax affairs online 24/7, 365 days a year. Please note that certain categories of taxpayers in Ireland are required to pay and file their tax returns on line. See more on **Mandatory e-filing** on our website.

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](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.