

### ***Tax Clearance Certificate Procedures***

A Tax Clearance Certificate is confirmation from Revenue that an applicant's tax affairs are in order at the date of issue of the certificate. A condition of obtaining a public sector contract of a value in excess of €10,000, within a twelve month period, is that the contractor is required to produce a TCC. The TCC requirement applies even where the provision of goods or services is not the subject of a formal written contract.

University College Cork is required by legislation to obtain a Tax Clearance Certificate from the following:

- An individual, partnership or company who supply the University with goods or services with a value of €10,000 (or equivalent), regardless of tax residency or VAT status
- People who are regular suppliers to the University, and their annual business with the University exceeds €10,000 (or equivalent), regardless of tax residency or VAT status

If you exceed the threshold, we will be unable to release payments or purchase orders until we receive a valid TCC for the payee.

From early December, eTax Clearance will be available to business, PAYE and non-resident customers with an Irish Tax Registration Number via ROS (business customers) and My Account (PAYE customers). UCC will now be able to verify an eTax Clearance Certificate online using the Tax Registration Number of the supplier via ROS.

ETax Clearance Certificates will be regularly reviewed by Revenue and where a customer becomes non-compliant, the ETCC may be rescinded. Therefore, UCC must check with Revenue on a continuous basis to ensure that certificates remain valid prior to releasing payments and purchase orders.

Further information on the eTax Clearance system can be found on the Revenue website here:

<http://www.revenue.ie/en/online/tax-clearance.html>

#### **Non Irish Tax Resident Tax Clearance Certificate:**

There is no change to the current process for customers who are not registered for Irish tax. These applications continue to be processed manually and should be sent to the following address:

Non Resident's Unit  
Collector-Generals' Office  
Sarsfield House  
Francis Street  
Limerick

Or via e-mail to: [nonrestaxclearance@revenue.ie](mailto:nonrestaxclearance@revenue.ie)

The TC1 form below is available on the Revenue website at the address below or by e-mailing: [nonrestaxclearance@revenue.ie](mailto:nonrestaxclearance@revenue.ie)

<http://www.revenue.ie/en/tax/it/forms/webtc1.pdf>