

VAT Code Onboarding Questionnaire: Irish Businesses

Use this questionnaire when setting up a new Irish business client. The answers decide which VAT codes are switched on. Ask the questions in order.

Client details

Detail	Answer
Business name	
VAT registration number	
VAT3 return frequency: bi-monthly, four-monthly, six-monthly or annual	
VAT basis: invoice or cash receipts	
VAT accounting year end, for the Return of Trading Details	
Accountant's name and firm	

Question 1: VAT registration

Is the business registered for VAT?

Answer	Result
No	Switch on three codes only: OOS-SAL-NA, OOS-PUR-NA and OOS-JNL-NA. Stop.
Yes	Switch on the Standard group and go to Question 2.

Questions 2 to 5: extra code groups

No.	Question	If yes, switch on	Codes
2	Do you buy or sell goods or services outside Ireland, including the EU?	International	TAX-SAL-00-EXP, TAX-SAL-00-EUG, TAX-SAL-NA-EUS, OOS-SAL-NA-OSS, TAX-PUR-23-RC, TAX-PUR-23-EUG, TAX-PUR-23-EUS, TAX-PUR-23-IMP, TAX-PUR-23-PA
3	Do you buy or sell livestock?	Agriculture	TAX-SAL-4.8, TAX-PUR-4.8
4	Do you have exempt income, such as rents, insurance, finance, health or education, other than bank interest?	Partial exemption	EXE-PUR-23, EXE-PUR-13.5, EXE-PUR-09, EXE-PUR-00, RES-PUR-23, RES-PUR-13.5, RES-PUR-09, RES-PUR-00, RES-PUR-23-RC, RES-PUR-23-EUS, RES-PUR-NA-PEA
5	Do you buy or supply construction services as a principal contractor or subcontractor under Relevant Contracts Tax?	Construction	TAX-PUR-13.5-DRC, TAX-SAL-00-DRC

Apportionment set-up

Only if yes to Question 4. Ask the client's accountant for these settings. See [Apportionment and Recovery Percentages: Irish Businesses](#).

Detail	Answer
Apportionment method agreed with Revenue	
Current recovery percentage	
When the annual apportionment adjustment is made	

Code sets

Set	Codes
Not registered	OOS-SAL-NA, OOS-PUR-NA, OOS-JNL-NA
Standard	TAX-SAL-23, TAX-SAL-13.5, TAX-SAL-09, TAX-SAL-00, EXE-SAL-EX, EXE-SAL-EX-INT, OOS-SAL-NA, TAX-SAL-NA-ADJ, TAX-PUR-23, TAX-PUR-13.5, TAX-PUR-09, TAX-PUR-00, TAX-PUR-EX, TAX-PUR-NA-ADJ, OOS-PUR-NA, OOS-JNL-NA

Sign-off

Detail	Answer
Completed by	
Date	
Confirmed by the client's accountant	

A group can be switched on later if the client's business changes.