

# When is a Tax Clearance Certificate required?

1. Overview
  2. [To apply for or renew your licence or scheme](#)
  3. [To apply for certain grants](#)
  4. [To apply for a public sector contract](#)
  5. [To apply to join the Criminal Legal Aid Panel](#)
  6. [To apply for a Small Public Service Vehicle Licence \(SPSV\)](#)
  7. [For the purposes of the Standards in Public Office \(SIPO\) Act](#)
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## Overview

A Tax Clearance Certificate is confirmation from Revenue that your tax affairs are in order. This section outlines the different circumstances where you will need a Tax Clearance Certificate.

You can find information on how to apply under '[How to apply for a Tax Clearance Certificate](#)'.

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## To apply for or renew your licence or scheme

There are a number of licences and schemes that require a Tax Clearance Certificate when you apply for them. Some of these are listed below.

***Licences and schemes that require a Tax Clearance Certificate***

Reason for tax clearance	Legal basis for tax clearance
Liquor licence (wholesale or retail)	S49 FA 1909-1910 plus S1094 TCA 1997
Bookmaker's licence	S7 (3) Betting Act 1931 plus S1094 TCA 1997
Gaming licence	S19 Gaming and Lotteries Act 1956 plus S1094 TCA 1997
Auctioneer's or House Agent's licence (including auction permits)	S8, 9 and 10 Auctioneers and House Agents Act 1947 plus S1094 TCA 1997
Hydrocarbon oil and LPG licences	S101 FA 1999 plus S1094 TCA 1997
Money lender's licence	Consumer Credit Act 1995 plus S1094 TCA 1997
Mortgage or credit Intermediaries authorisation	Consumer Credit Act 1995 plus S1094 TCA 1997
Road transport licence (merchandise)	EU (Merchandise Road Transport) Regulation 1991-1999
Road transport licence (passengers)	EU (Road Passenger Transport) Regulations 1991-1999
Refugee Legal Service Private Practitioners Panel	Circular F49/29/84 (on the basis that this is a contract) plus S1095 TCA 1997
Payments under the FAS Employment Subsidy or Training Scheme and PRSI Exemption Scheme	Circular F49/13/87 (grant) plus S1095 TCA 1997
Disposal of land to local authorities (not Compulsory Purchase Order)	Circular F49/29/84 (contract) plus S1095 TCA 1997
Local Authority loans scheme (shared ownership)	Housing Regulations, 1980 (Amendment) Regulations 1992
Permits for waste collection activities including slurry spreading)	Waste Management (Collection Permit) Regulations 2001
Employers employing non-nationals, employers seeking to employ non-nationals	DOPE requirement - condition imposed for grant of permit

Reason for tax clearance	Legal basis for tax clearance
Licences for small public service vehicles, for example, taxis and hackneys	Section 37 of the Taxi Regulation Act 2003
Private security services (including directors, in the case of a corporate body, and partners, in the case of partnership)	Section 24 of the Private Security Services Act 2004
Liquor licence for cultural institutions	S62 National Cultural Institutions Act 1997 plus S1094 TCA 1997
Liquor licence for the National Concert Hall	S2 Intoxicating Liquor (National Concert Hall) Act 1983 plus S1094 TCA 1997
Liquor licence for the National Conference Centre	S1 (9) Intoxicating Liquor (National Conference Centre) Act 2010 plus S1094 TCA '97
Applications to join the Criminal Legal Aid Panel	SI 135/1999 Criminal Justice (Legal Aid) (Tax Clearance Certificate) Regulations, 1999

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## To apply for certain grants

If you receive grants, subsidies or similar type payments from a government department or public authority of more than €10,000 during the year you will need a Tax Clearance Certificate.

This limit is set by the [\[PDF\]](#) Department of Finance circular on the payment of grants.

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## To apply for a public sector contract

If you receive payments from a public sector contract of more than €10,000, Value-Added Tax (VAT) inclusive, during the year you will need a Tax Clearance Certificate.

This limit is set by the [\[PDF\]](#) Department of Finance circular on the granting of contracts.

If the contract is for a construction project, you will also need an RCT rate of 0% or 20%. This will be checked when the contract is due to be paid.

Tax clearance is required even if there is no formal contract in place to supply goods or

services.

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## To apply to join the Criminal Legal Aid Panel

If you are applying to join the Criminal Legal Aid Panel you will need to provide a Tax Clearance Certificate. If you are a Pay As You Earn (PAYE) employee, your employer must be tax compliant before your Tax Clearance Certificate will issue.

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## To apply for a Small Public Service Vehicle Licence (SPSV)

If you are applying for an SPSV licence from the National Transport Authority you need to provide a Tax Clearance Certificate.

Pay As You Earn (PAYE) employees should select 'Small Public Service Vehicle (SPSV) driver licence holder (Employee)' as the reason for tax clearance.

Self-employed people should select 'Small Public Service Vehicle (SPSV) licence holder (self employed or business)' as the reason for tax clearance.

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## For the purposes of the Standards in Public Office (SIPO) Act

The following people must have a Tax Clearance Certificate:

- members of the Dáil or Seanad Éireann
- senior public officials
- candidates for appointments to the judiciary.

Please see Standards in Public Office (SIPO) for more information.