



# When we have a *service* requirement to fulfil from outside of the University

Advice is rooted in the following three policy documents:

TCD Code of Governance 2021

Revenue's Tax Duty Manual 'Revenue Guidelines for Determining Employment Status for Taxation Purposes' (revenue.ie)

FSD Finance Manual



## Important Note:

In order for FSD to assist you make the right decision, please provide as much detail as possible including why you think a particular scenario falls outside the guidelines provided in the three policy documents.

## Company or Individual

### • An Individual

When a business is unincorporated (i.e. there is no company in place), it may be assumed that we are dealing with an **individual**. An individual includes a sole trader or professional.

### • A company

- ✓ is a *separate legal entity* independent of its owners (the shareholders) or the individuals that operate it.
- ✓ has a *companies registration number* that is verifiable with the Companies Office (www.CRO.ie). Note that 'Business name – Individual' reference numbers are not company registration numbers.
- ✓ The Revenue Commissioners issue a separate *tax registration number* for a company. Personal taxes will be dealt with under Personal Public Service or PPS numbers.

