## Trinity College Dublin Coláiste na Tríonóide, Baile Átha Cliath The University of Dublin

Advice is rooted in the following three policy documents:

The Code of Practice for the Governance of State Bodies 2016 and S.I. No. 284/2016 - European Union (Award of Public Authority Contracts) Regulations 2016\*

**FSD Finance** 

Manual

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

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

### 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 t.
- 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.

Type of Service: core function Proceed to Payroll (e.g. lecturing, to request approval, teaching, training) by email: ancillary service HRoccasionalstaff@ Yes research function tcd.ie admin function Proceed to No Procurement Relationship: for advice Are the Company's Yes NO ENGAGEMENT shareholders or employees *already* on No Proceed to Individual Procurement Trinity payroll? providing for advice service Relationship: Services Are the Proceed to Yes Company's Procurement shareholders, Company for advice employees providing No related to a Proceed to service Trinity employee? Procurement for advice Yes **Historic Supply:** Refer to Has anv Revenue's Tax Duty Company Manual 'Revenue shareholder, **Guidelines for** employee, Determining currently **Employment Status** involved in this for Tax Purposes' company, ever (revenue.ie) supplied the Proceed to same services to No Procurement Trinity in their capacity as an for advice individual?

<sup>\*</sup> An employee/former employee shall not seek contracts with Trinity College for the supply of goods or services (other than for employment) as per Section 5.5 The Code of Practice for the Governance of State Bodies 2016: The Code of Practice for the Governance of State

Bodies 2016 and S.I. No. 284/2016 - European Union (Award of Public Authority Contracts)

Regulations 2016, Article 24.