

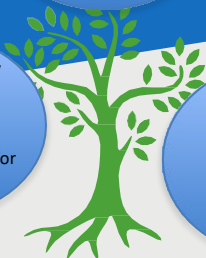


Trinity College Dublin
Coláiste na Tríonóide, Baile Átha Cliath
The University of Dublin

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*

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

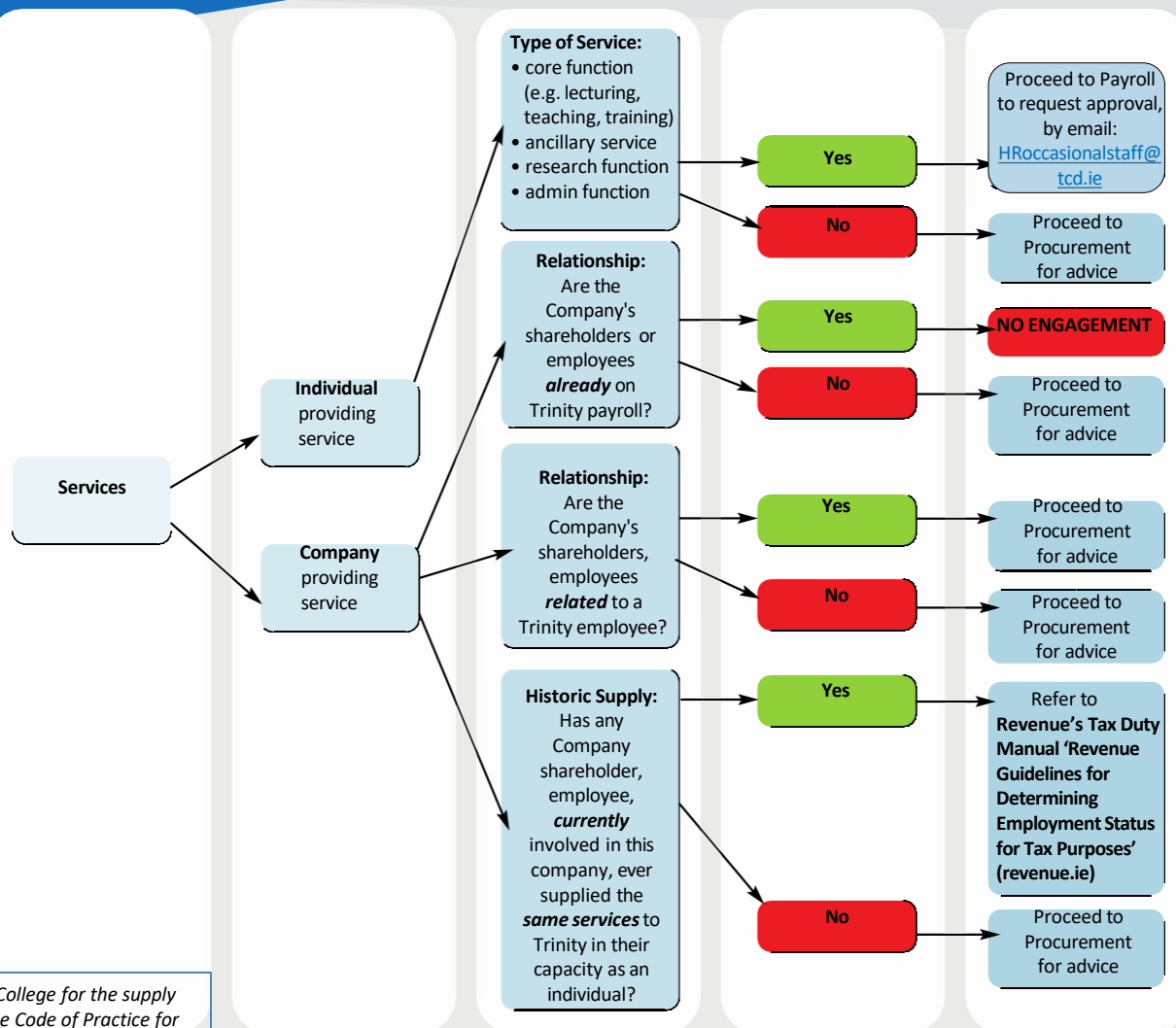
• An Individual

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.

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



* 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.