

**Policy Name:** Procedures Manual – Finance Department Tax Reference Numbers

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<b>Policy Title:</b>	Procedures Manual – Finance Department Tax Reference Numbers
<b>Description:</b>	Policy setting out details of MIE’s tax reference numbers and other relevant information.
<b>Author (Position):</b>	Chief Financial Officer
<b>Version:</b>	1
<b>Approved By:</b>	MIE Governing Body
<b>Policy Re-approval Date:</b>	June 2023
<b>Date of Next Policy Review:</b>	June 2027 (or as necessary)

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## Procedures Manual - Finance Department Tax Reference Numbers

### 1. General

This document sets out MIE's tax reference numbers and other related information.

### 2. MIE Tax Reference Numbers

Key registration numbers for MIE are set out below:

- 2.1. PAYE Employer number: 0087582P
- 2.2. Value Added Tax (VAT): 0087582P
- 2.3. Revenue Charity number: CHY 15693
- 2.4. Charities Regulatory Authority number: 20054786

### 3. Tax Clearance Certificate

Revenue no longer issues tax clearance certificates. Revenue now operates an online verification system through the Revenue Online Service ([ROS](#)). Any requests for a tax clearance certificate for MIE (for example from a supplier) should be referred to any member of the Finance Department via [finance@mie.ie](mailto:finance@mie.ie).

Finance staff will then forward MIE's Tax Clearance Access Number and Tax Reference Number to the relevant party, following which they can verify MIE's tax clearance status via ROS.

#### 3.1 Payments to Public Bodies

[Department of Finance Circular 43/2006](#) sets out the provisions that govern tax clearance procedures for the public sector.

This circular contains the following sections:

*"3.1 The public sector includes all Government Departments and Offices, Local Authorities, the Health Service Executive and other Health Agencies, Educational Bodies and all State Bodies whether commercial or non-commercial (statutory or otherwise) and in general all authorities (agencies/entities/bodies) who finance contracts out of public funds."*

*"4.1 Contracts awarded and payments made by public sector bodies to other public sector bodies are excluded from the scope of these procedures."*

MIE, since a significant proportion of its income is derived from public funds, is regarded as a public sector body in this context. Accordingly, MIE is not required to provide evidence of tax clearance when dealing with public sector bodies as described in the above circular.

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#### **4. Professional Services Withholding Tax (PSWT)**

MIE is not an ‘accountable person’ under PSWT legislation and accordingly does not deduct PSWT from payments to suppliers, nor should PSWT be deducted from payments made to MIE by a public body, since MIE is a registered charity with an exemption from Income Tax. Staff members who receive a query in relation to PSWT should refer the query to a member of the Finance Department via [finance@mie.ie](mailto:finance@mie.ie) .

This document will be reviewed at three yearly intervals. It may be reviewed between such intervals in the event of legislative or other relevant developments.

#### **5. Related Documents**

- 5.1 [Department of Finance Circular 43/2006](#)