

## As a GAA unit:

- a) GAA units are in the main unincorporated associations, which means that they do not have legal capacity to hold their assets in their own right. This means that those assets must be held through trustees and therefore, fall under the legislation as a Trust.
- b) A GAA club's 'beneficial owners' are:
  - If a club has a Sports Exemption Number (Appendix 1)- The members of the club executive and the property trustees.
  - If a club does not have a Sports Exemption Number, all club members, including property trustees and all members of the club executive. It would be advisable to apply for the Sports Exemption Number if this is the case (<https://www.revenue.ie/en/companies-and-charities/charities-and-sports-bodies/sports-bodies-tax-exemption/apply-sports-body-tax-exemption.aspx>)
  - If the club has transferred its property to the GAA Corporate Trustee and has a Sports Exemption number, the beneficial owners are the Corporate Trustee and the member of the Club Executive.
- c) Collect the relevant information for submission on the Revenue register. One option to gather this information is using Microsoft Forms (through your GAA email address).
  - Appendix 2 – Microsoft Forms guidance
  - Appendix 3 – Example of information required.
- d) On receipt of information, please submit to Revenue register.
- e) Registering can be done as outline below:
  - ROS Account – a club who has been previously registered can submit details through this Account
    - New ROS Account – a club will need to apply for a Trust Register TAIN (Appendix 4) and then must register on ROS as a 'Tax Agent'. Send the completed TAIN form to [TrustRegister@Revenue.ie](mailto:TrustRegister@Revenue.ie).
  - Engage the club solicitor or accountant to complete the process on behalf of the club myAccount – a Trustee can register the trust through their own Revenue account
- f) It is a legal requirement that this register is updated when there are changes in the Property Trustees and Club Executive i.e. within 14 days of a club convention
- g) Who has access to the Register:
  - Certain public bodies
  - Relevant competent authorities
  - Designated persons who are engaging with the Club (i.e. Bank, Solicitor, Auditor)
  - Members of the public with a legitimate interest
- h) Please direct all queries to: [TrustRegister@Revenue.ie](mailto:TrustRegister@Revenue.ie).  
If the query is specifically GAA related, please email [GAAtrustregister@gaa.ie](mailto:GAAtrustregister@gaa.ie) and we will endeavour to help you with this process.