

**QUALIFYING INTERMEDIARY ANNUAL RETURN  
OF  
DIVIDEND WITHHOLDING TAX INFORMATION**

**A guide to the  
submission of Q.I. Returns  
in electronic form**



Chapter 8A, Part 6 of the Taxes Consolidation Act, 1997, as amended, makes the return of certain information on distributions made after the 6th April 1999 by Qualifying Intermediaries, mandatory.

Section 172K of the Act stipulates that every return shall be made in electronic format approved by the Revenue Commissioners. The computer media which shall be acceptable to Revenue are 3.5" diskette or CD-ROM (ISO 9660, Mode 1). A declaration must accompany all electronic returns submitted.

Standard formats (section 2) for the electronic returns which are acceptable to Revenue are detailed in this guide. The logical record contents and layout (section 3) are the same for all acceptable media.

## **Revenue Commissioners**

May 2001

## **Section 1      Acceptance of diskettes and CD-ROM's by Revenue**

### General

A diskette/CD-ROM which does not satisfy the physical and logical format cannot be accepted.

An external 'stick-on' label should be attached to the diskette/CD-ROM, stating the name of the Qualifying Intermediary, a contact name and telephone number.

An advice document (see Appendix A) must be completed and submitted with each diskette/CD-ROM.

The diskette/CD-ROM should contain DATA FILES only. Diskettes/CD-ROM containing executable or batch files cannot be accepted.

IN VIEW OF THE POSSIBILITY OF PHYSICAL DAMAGE, INCORRECT LAYOUT, OR OF DIFFICULTY IN READING THE DISKETTE/CD-ROM, YOUR SYSTEM MUST BE CAPABLE OF RE-CREATING IT IF REQUIRED. YOU ARE ALSO ADVISED TO RETAIN A COPY OF THE DISKETTE/CD-ROM.

### Essential Checklist

Please ensure in particular that your diskette/CD-ROM conforms to the following:-

The record sizes are valid.

All numeric fields are right justified and contain leading zeros.  
All other fields are left justified and contain trailing spaces.

Record separators (ASCII 13 10) are used in all diskette/CD-ROM returns.

The End record totals are correct  
(For example, the Start and End records are not to be included in the record count in the End record - this figure should equal the number of detail records).

Each diskette/CD-ROM file must have a single End-of-File marker (ASCII 13 10 26).

## Section 2 Computer media formats

The required format of the Qualifying Intermediary Annual Return of Dividend Withholding Tax information on diskette/CD-ROM is detailed below. A completed advice document (see appendix A) should be included with each diskette/CD-ROM.

### Diskette Format

Size: 3.5 inch diskette (must be high density).

Format: Formatted by MS DOS, Version 2.0 or higher.

Recording Mode: ASCII (Fixed-length records)  
An end of record separator of CR\_LINEFEED END\_OF\_FILE (ASCII 13 10) must follow each record.  
Each file must terminate with CR\_LINEFEED END\_OF\_FILE(ASCII 13 10 26) after the last end-of-record separator.

### CD ROM Format

Format: Must be an ISO 9660, Mode 1 data CDR.

Recording Mode: ASCII (Fixed-length records)  
An end of record separator of CR\_LINEFEED END\_OF\_FILE (ASCII 13 10) must follow each record.  
Each file must terminate with CR\_LINEFEED END\_OF\_FILE(ASCII 13 10 26) after the last end-of-record separator.

### Section 3 Logical data format

1. The Qualifying Intermediary Annual Return details can be returned as:

One file on diskette/CD-ROM suitably named (the expected name is 'QIAR' consisting of:

- a Start Record for each relevant distribution received, also containing details of the security and the Qualifying Intermediary making the return.
  - a Detail Record for each recipient of distributions
  - an End Record for the return which should also indicate whether the distribution was received from the Paying Company or an Authorised Withholding Agent or another Q.I.
  - an End\_of\_File
2. A Start Record, Detailed Records and an End Record is required for each relevant distribution received during the tax year. It should be noted that the main Q.I. details at the end of the Start Record will be duplicated down throughout the return.

Example as follows:

- a Start Record for Paying Company Number 1 (also containing the Q.I . Info)
- a Detail Record for each recipient of distributions for Paying Company Number 1
- an End Record for Paying Company Number 1
- a Start Record for Paying Company Number 2 (also containing the Q.I . Info)
- a Detail Record for each recipient for Paying Company Number 2
- an End Record for Paying Company Number 2
- a Start Record for Specified Intermediary Number 1 (also containing the Q.I . Info)
- a Detail Record for each recipient of distributions for Specified Intermediary Number 1
- an End Record for Specified Intermediary Number 1
- an End\_of\_File

3. Each file must consist of fixed length records of 1348 characters.
4. Where the return details for any Q.I will not fit on a single diskette/CD-ROM, they can be written over multiple diskettes/CD-ROM's but they must be written as separate files each with its own Start, Detail and End records (with appropriate control totals) and its own End\_of\_File marker (ASCII 13 10 26).

## Section 4 Data File Descriptions

FIELD NUMBER	FIELD DESCRIPTION	SIZE	LOCATION	NOTES
*1	RECORD TYPE	3	1 - 3	Value is 'HDR'
*2	SYSTEM	3	4 - 6	Value is 'QWT'
*3	CURRENCY	3	7 - 9	EUR' = Euro
*4	CORPORATION TAX REGISTRATION NUMBER (OF PAYING COMPANY/ STOCK/ SECURITY.)	8	10 - 17	7 numeric + 1 alpha character. Must contain leading zeros.
*5	DATE OF DISTRIBUTION	8	18 - 25	Format is 'DDMMYYYY'
*6	NAME OF PAYING COMPANY (i.e. Stock/Security)	40	26 - 65	Alpha numeric with trailing spaces
*7	ADDRESS LINE1	35	66 - 100	Alpha numeric with trailing spaces
*8	ADDRESS LINE 2	35	101 - 135	Alpha numeric with trailing spaces
*9	ADDRESS LINE 3	35	136 - 170	Alpha numeric with trailing spaces
*10	ADDRESS LINE4	35	171 - 205	Alpha numeric with trailing spaces
*11	FILLER	8	206 - 213	Value is spaces
*12	NAME OF Q.I.	40	214 - 253	MAKING THIS RETURN
*13	Q.I. ADDRESS LINE1	35	254 - 288	Alpha numeric with trailing spaces
*14	Q.I. ADDRESS LINE2	35	289 - 323	Alpha numeric with trailing spaces
*15	Q.I. ADDRESS LINE3	35	324 - 358	Alpha numeric with trailing spaces
*16	Q.I. ADDRESS LINE4	35	359 - 393	Alpha numeric with trailing spaces
17	C.T. NUMBER OF Q.I. (IF AVAILABLE)	8	394 - 401	7 numeric + 1 alpha character. Must contain leading zeros.
*18	OVERALL GROSS AMOUNT OF DISTRIBUTIONS RECIEVED DURING THE TAX YEAR FROM PAYING COMPANIES/OTHER Q.I.'s/S.I.'s/Brokers	16	402 - 417	Enter amount in pence/cents
*19	OVERALL GROSS AMOUNT OF DIVIDEND WITHHOLDING TAX DEDUCTED FROM ALL DISTRIBUTIONS RECEIVED DURING THE TAX YEAR	16	418 - 433	Enter amount in pence/cents
*20	TOTAL NUMBER OF DISTRIBUTIONS RECEIVED FROM PAYING COMPANIES/ OTHER Q.I.'s/S.I.'s/BROKERS DURING THE TAX YEAR)	6	434 - 439	The number should be equal to the total number of header records in this Return
*21	END OF YEAR TO WHICH THIS RETURN RELATES	8	440 - 447	Format is '3112YYYY'
22	FILLER	901	448 - 1348	Value is spaces

Please note the following:

- ❖ The first, third and fourth columns DO NOT form part of the actual record.
- ❖ The size column contains the size, in characters, of the record field.
- ❖ Fields marked with an \* must be completed and must contain valid entries.
- ❖ Numeric fields are right justified and should contain leading zeros e.g. '0000012' not '12'. All other fields are left justified and should contain trailing spaces.
- ❖ One Start and End record per distributor, per Security, per Distribution date is required. The number of header records per Return should correspond to the number of relevant distributions received from Distributors such as Paying Companies/other Qualifying Intermediaries/Specified Intermediaries/Brokers by the Qualifying Intermediary making this Return.
- ❖ Amounts should not be rounded.

**DETAIL RECORD**

Details of all distributions should be entered, including details where no DWT was deducted.

Field Number	FIELD DESCRIPTION	SIZE	LOCATION	NOTES
*1	RECORD TYPE	3	1 - 3	Value is 'DAT'
*2	SYSTEM	3	4 - 6	Value is 'QWT'
3	NAME - PREFIX	20	7 - 26	Alphanumeric with trailing spaces.
*4	FORENAME	70	27 - 96	Alphanumeric with trailing spaces
*5	SURNAME	40	97 - 136	Alphanumeric with trailing spaces
6	NAME - SUFFIX	20	137 - 156	Alphanumeric with trailing spaces
7	INVESTOR DESIGNATION	8	157 - 164	Alphanumeric with trailing spaces Value spaces if not applicable.
*8	ADDRESS LINE 1	35	165 - 199	Alphanumeric with trailing spaces
*9	ADDRESS LINE 2	35	200 - 234	Alphanumeric with trailing spaces
*10	ADDRESS LINE 3	35	235 - 269	Alphanumeric with trailing spaces
*11	ADDRESS LINE 4	35	270 - 304	Alphanumeric with trailing spaces
*12	ADDRESS LINE 5	35	305 - 339	Alphanumeric with trailing spaces
*13	GROSS AMOUNT OF DISTRIBUTION	12	340 - 351	Amount in cents. Decimal point must not be included.
*14	DWT	12	352 - 363	Amount in cents. Decimal point must not be included.
15	2ND NAME - PREFIX	20	364 - 383	Only complete if there is a secondary shareholder for this record. Alphanumeric with trailing spaces.
16	2ND FORENAME	70	384 - 453	Alphanumeric with trailing spaces
17	2ND SURNAME	40	454 - 493	Alphanumeric with trailing spaces
18	2ND NAME - SUFFIX	20	494 - 513	Alphanumeric with trailing spaces
19	2ND ADDRESS LINE 1	35	514 - 548	Alphanumeric with trailing spaces
20	2ND ADDRESS LINE 2	35	549 - 583	Alphanumeric with trailing spaces
21	2ND ADDRESS LINE 3	35	584 - 618	Alphanumeric with trailing spaces
22	2ND ADDRESS LINE 4	35	619 - 653	Alphanumeric with trailing spaces
23	2ND ADDRESS LINE 5	35	654 - 688	Alphanumeric with trailing spaces
24	3RD NAME - PREFIX	20	689 - 708	Alphanumeric with trailing spaces.
25	3RD FORENAME	70	709 - 778	Alphanumeric with trailing spaces
26	3RD SURNAME	40	779 - 818	Alphanumeric with trailing spaces
27	3RD NAME - SUFFIX	20	819 - 838	Alphanumeric with trailing spaces
28	3RD ADDRESS LINE 1	35	839 - 873	Alphanumeric with trailing spaces
29	3RD ADDRESS LINE 2	35	874 - 908	Alphanumeric with trailing spaces
30	3RD ADDRESS LINE 3	35	909 - 943	Alphanumeric with trailing spaces
31	3RD ADDRESS LINE 4	35	944 - 978	Alphanumeric with trailing spaces
32	3RD ADDRESS LINE 5	35	979 - 1013	Alphanumeric with trailing spaces
33	4TH NAME - PREFIX	20	1014 - 1033	Alphanumeric with trailing spaces
34	4TH FORENAME	70	1034 - 1103	Alphanumeric with trailing spaces
35	4TH SURNAME	40	1104 - 1143	Alphanumeric with trailing spaces
36	4TH NAME - SUFFIX	20	1144 - 1163	Alphanumeric with trailing spaces
37	4TH ADDRESS LINE 1	35	1164 - 1198	Alphanumeric with trailing spaces
38	4TH ADDRESS LINE 2	35	1199 - 1233	Alphanumeric with trailing spaces
39	4TH ADDRESS LINE 3	35	1234 - 1268	Alphanumeric with trailing spaces
40	4TH ADDRESS LINE 4	35	1269 - 1303	Alphanumeric with trailing spaces
41	4TH ADDRESS LINE 5	35	1304 - 1338	Alphanumeric with trailing spaces
*42	EXEMPTION DECLARATION RECEIVED	1	1339 - 1339	Value is 'Y' or 'N' for yes or no
43	MARKET CLAIM DISCREPANCY	1	1340 - 1340	Enter Y or N if you know that there has been a MARKET CLAIM on this account i.e. the figures received in and paid out for this client differ.
44	FILLER	8	1341 - 1348	Value is spaces
	TOTAL LENGTH	1348		

Please note the following:

Fields marked with an \* must be completed and must contain valid entries.

The Prefix (field 3) should contain the title which is normally written before the name i.e. Mr, Mrs.

The Suffix (field 6) should contain the titles, qualifications or decorations normally written after the name i.e. JNR, SNR.

If the recipient of the distribution is a company the name should start in the Prefix and continue over the 150 characters of the name.

The second, third and fourth shareholder names and addresses (fields 15 - 41) should be entered only where there are two or more shareholders i.e. secondary beneficiaries. Spaces should be entered if not applicable.

END RECORD

FIELD NUMBER	FIELD DESCRIPTION	SIZE	LOCATION	NOTES
*1	<b>RECORD TYPE</b>	3	1 - 3	Value is 'END'
*2	<b>SYSTEM</b>	3	3 - 6	Value is 'QWT'
*3	<b>CORPORATION TAX REGISTRATION NUMBER</b> (Should agree with C.T. number in Header Record)	8	7 - 14	7 numeric and 1 alpha char.
*4	<b>TOTAL GROSS AMOUNT OF DISTRIBUTION</b>	16	15 - 30	Should be equal to the sum of the gross amounts (field 13) on detail records for this paying company, in cents
*5	<b>TOTAL DWT</b>	16	31 - 46	Total DWT amount (field 14) on detail records for this paying company/Q.I./S.I. in cents
*6	<b>TOTAL NUMBER OF RECORDS</b>	6	47 - 52	Total number of 'DAT' records for this company
*7	<b>FILLER</b>	40	53 - 92	Value is spaces
*8	<b>FILLER</b>	35	93 - 127	Value is spaces
*9	<b>FILLER</b>	35	128 - 162	Value is spaces
*10	<b>FILLER</b>	35	163 - 197	Value is spaces
*11	<b>FILLER</b>	35	198 - 232	Value is spaces
*12	<b>INDICATE WHETHER THIS DISTRIBUTION WAS RECEIVED FROM:</b> 1. A PAYING COMPANY 2. ANOTHER Q.I. 3. AN S.I. 4. A BROKER 5. AN A.W.A.	1	233 - 233	1 = Paying Company 2 = Other Qualifying Intermediary 3 = Specified Intermediary 4 = Broker 5 = Authorised Withholding Agent i.e. B.O.I.S.S.
13	<b>Name of the Distributor from whom you received this relevant distribution if not received directly from the Paying Company.</b>	70	234 - 303	If field 12 contains an entry other than 1, please give the details.
14	<b>FILLER</b>	1045	304 - 1348	Value is spaces. Please note that this field may also be used as a notes field i.e. to give extra information to Revenue.
	<b>TOTAL LENGTH</b>	<b>1348</b>		

Please note the following:

Fields marked with an \* must be completed and must contain valid entries.

## **Section 5 Help and Advise**

If you have queries in relation to the scheme please contact us. Any questions regarding the Qualifying Intermediary Annual Return of Dividend Withholding Tax Information in Electronic Format should be addressed to:

Name	Louise Nevin
Address	Dividend Withholding Tax Section Office of the Revenue Commissioners St. Conlons Road Nenagh Co. Tipperary
Phone No.	(067) 33533
LoCall	1890254565

An Advice Document, in the following form, must accompany all diskettes/CD-ROM's submitted.

**REVENUE COMMISSIONERS - QUALIFYING INTERMEDIARY  
ANNUAL RETURN OF DIVIDEND WITHHOLDING TAX  
INFORMATION IN ELECTRONIC FORMAT**

**ADVICE DOCUMENT TO BE SENT WITH DISKETTE/CD-ROM**

Name of Q.I.: \_\_\_\_\_ Contact Name \_\_\_\_\_

Address: \_\_\_\_\_ Telephone No.: \_\_\_\_\_

\_\_\_\_\_ Fax No.: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**HARDWARE/SYSTEM DETAILS**

Manufacturer: \_\_\_\_\_ Model: \_\_\_\_\_

Operating System: \_\_\_\_\_

Q.I. Corporation Tax Number (if available) \_\_\_\_\_

No. of Header Records \_\_\_\_\_

Signed: \_\_\_\_\_ Date: \_\_\_\_\_