

Third Party Return Declaration Form 8D



Return of Third Party Information by intermediaries in relation to Offshore Products

A Declaration, in the following form, should be completed and signed and must accompany all electronic diskettes/CD-ROMs submitted.

Income Tax Year

Or

Accounting Period Ended / /

Name (BLOCK CAPITALS)

Tax Reference Number ¹

Penalties

Where an Intermediary fails:

- for any chargeable period to make a return required to be made by the intermediary in accordance with Section 896(2) TCA 1997,
- to include in such a return for a chargeable period details of any person to whom the intermediary provided relevant facilities in the chargeable period, or
- to take reasonable care to confirm the details of the kind referred to in Section 896(2) TCA 1997, furnished to the intermediary by a person to whom the intermediary has provided relevant facilities in the chargeable period,

the intermediary shall in respect of each such failure be liable to a penalty of €4,000.

Where a person:

- fails to furnish details of the kind referred to in Section 896(2) TCA 1997 to an intermediary who has provided the person with relevant facilities, or
- furnishes that intermediary with incorrect details of that kind,

the person shall be liable to a penalty of €4,000.

Declaration

I declare that the enclosed electronic diskette/CD-ROM² contains all the particulars required to be returned on Form 8D in accordance with the requirements of Part 38, Chapter 3, Taxes Consolidation Act 1997 for the above stated Income Tax Year or Accounting Period and that the said particulars are correctly stated to the best of my knowledge and belief.

Signature

Date / /

Capacity of Signatory

Telephone Number

¹ Quote the tax reference number of the company/relevant body on behalf of whom you are making this submission.

² Delete the electronic format not being submitted.