

# FORM IU(3e)



**“De Minimis” Election by an Investment Undertaking - Section 739E(2A)(a)(ii), TCA 1997**  
**Tax Reference Number**

Remember to quote this number  
in all correspondence or when  
calling at your Revenue office.

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**Name and Address of Investment Undertaking**

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**Return Address: Inspector of Taxes**

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**Please refer to the Notes section below before completing this form.**

**This return form is available from the Revenue website [www.revenue.ie](http://www.revenue.ie)<sup>1</sup>**

This pdf format is to be either printed and completed manually or, completed on screen, then printed  
(with a copy retained for your records) and returned to Revenue as indicated below.

**The completed form should be returned to the Tax District dealing with the Investment Undertaking's tax affairs.**

<sup>1</sup>  
*It is intended to make the facility available shortly whereby returns of this type may be completed electronically via the Revenue Online Service (ROS)*

## Notes

In accordance with the requirements of Section 739E(2A)(a)(ii), Taxes Consolidation Act 1997, this return should be completed:

- By a person authorised to act on behalf of the Investment Undertaking;
- In respect of each year of assessment, on or before 31 March in the year following the year of assessment;
- If applicable, nil returns in respect of each Affected Unitholder are to be made.

## You must sign this declaration

**I declare that, to the best of my knowledge and belief, all the particulars given on this form are correctly stated.**

**Signature**

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**DATE**

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**Capacity of Signatory\***

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**Telephone Number**

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**Name of Investment Undertaking**

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**Branch/Business Address, if different from above.**

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\* e.g. management company/administrator, etc.

