



In accordance with section 811A of the Taxes Consolidation Act 1997 (as amended)

This Protective Notification must be returned to:

**Protective Notification Unit
Office of the Revenue Commissioners
First Floor
Setanta Centre
Dublin 2**

This Protective Notification must be received at the above address within 90 days after the transaction began or, if later, by 19 May 2008.

If the Protective Notification is in relation to a transaction completed before 19 February 2008, please refer to **Note 1** for the time limit within which the Protective Notification must be received at the above address.

Continuation Sheets should be used where necessary.

1. Details of person by whom, or on whose behalf, this Protective Notification is being made (Complete in BLOCK CAPITALS)

Full Name

Address

Business Address - if different from above

Tax Reference Number
(Please refer to **Note 2**)

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2. Person to whom enquiries should be directed - if different from above (Complete in BLOCK CAPITALS)

Full Name

Address

Telephone No.

Tax Adviser Identification No.
(TAIN) if applicable

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Internal Use only

PN Ref. No:

Date Received: / /

3. Transaction Details

Full details of the transaction (please refer to **Note 3**) that is the subject of this Protective Notification (including any part of the transaction that has not been undertaken before this Protective Notification is delivered)

4. Relevant provisions of the Acts

Full reference to the provisions of the Acts (please refer to **Note 4**) that the person, by whom, or on whose behalf, this Protective Notification is made, considers to be relevant to the treatment of the transaction, described at 3. above, for tax purposes

5. How the relevant provisions of the Acts apply to the transaction

Full details of how, in the opinion of the person by whom, or on whose behalf, this Protective Notification is made, each provision, referred to at 4. above, applies, or does not apply, to the transaction

Notes

Note 1.

If any part of a transaction is undertaken on or after 19 February 2008, a Protective Notification must be received within 90 days after the transaction began or, if later, by 19 May 2008.

Where the transaction was undertaken wholly before 19 February 2008 and has the effect of —

- reducing liabilities arising from another transaction that was wholly undertaken on or after 19 February 2008, or
- causing a repayment that first became due on or after 19 February 2008,

then the Protective Notification must be received within 90 days after —

- the other (post-19 February 2008) transaction began or
- the repayment first became due,

or, if later, by 19 May 2008.

Note 2.

Tax Reference Number means:

- Personal Public Service Number (PPSN), in the case of an individual
- the reference number stated on any return of income form or notice of assessment issued by an inspector or the VAT registration number, in any other case.

Note 3.

Transaction is defined for the purposes of this Form as follows:

- any transaction, action, course of action, course of conduct, scheme, plan or proposal,
- any agreement, arrangement, understanding, promise or undertaking, whether express or implied and whether or not enforceable or intended to be enforceable by legal proceedings, and
- any series or combination of the circumstances referred to above, whether entered into or arranged by one person or by 2 or more persons-
- whether acting in concert or not,
- whether or not entered into or arranged wholly or partly outside the State, or
- whether or not entered into or arranged as part of a larger transaction or in conjunction with any other transaction or transactions.

Note 4.

The Acts are defined for the purposes of this Form as follows:

- the Tax Acts,
- the Capital Gains Tax Acts,
- the Value-Added Tax Act 1972, and the enactments amending or extending that Act,
- the Capital Acquisitions Tax Consolidation Act 2003, and the enactments amending or extending that Act,
- Part VI of the Finance Act 1983, and the enactments amending or extending that Part, and
- the statutes relating to stamp duty,

and any instruments made thereunder.