

# Form 8B-A

## Return of Third Party Information Financial Institutions



Tax Reference Number

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

Return Address:

Completed forms should be returned to the company's local Revenue office. If you are unsure of the correct return address use the Contact Locator on Revenue's website [www.revenue.ie](http://www.revenue.ie)

Use any envelope and write "Freepost" above the address

**NO STAMP REQUIRED**

**Read the explanatory notes on Page 4 before completing this form. You can submit the return electronically in a spreadsheet format via Secure Email if you wish - see explanatory notes on page 4.**

### Return by Persons Paying or Crediting Interest

#### Notice

In accordance with the requirements of Sections 891 and 894 Taxes Consolidation Act 1997 this return should be completed by:

- Companies for their accounting period and returned not later than nine months from the end of the accounting period,
- Persons other than companies for the year of assessment (1 January to 31 December) and returned not later than 31 October of the following year.

RELEVANT PERIOD: FROM / /  (DD/MM/YYYY) TO / /  (DD/MM/YYYY)

Where the accounts are normally made up to a date other than 31 December, the return may be made by reference to the date in the basis period to which the accounts are prepared.

### 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

Date / /

(DD/MM/YYYY)

Capacity of Signatory

Telephone No.

Name of Financial Institution

Branch/Business Address, if different from above





# NOTES

**Form 8B-A** should be completed by any person who in the ordinary course of the operations of a trade or business (including in particular any person carrying on a trade or business of banking), receives or retains any money in such circumstances that interest thereon is paid or credited without deduction of Income Tax.

Particulars are **not** required:

- In respect of payments to persons by whom “non-resident”, “charitable” or “pension fund” declarations have been made in a form required by the Revenue Commissioners
- Where the total interest paid or credited to any person does not exceed €635
- Where deposit interest retention tax (DIRT) has been deducted.

**Returns by intermediaries who act in, or in connection with, the opening of Foreign Accounts with deposit holders should be made on Form 8B-B, which is available on Revenue’s website [www.revenue.ie](http://www.revenue.ie), from Revenue’s Forms and Leaflets Service at LoCall 1890 306 706 (Republic of Ireland only) or from any Revenue office.**

## **Secure Email Filing/Specifications**

This return can be submitted via Secure Email. A spreadsheet template is available on Revenue’s website [www.revenue.ie](http://www.revenue.ie) which can be submitted by Secure Email to [3rdPartyReturns@revenue.ie](mailto:3rdPartyReturns@revenue.ie). See [www.revenue.ie/en/online/secure-email.html](http://www.revenue.ie/en/online/secure-email.html) for information on Secure Email.

Additional information is included on Revenue’s website - see Third Party Returns - *A guide to the submission of returns in electronic form* at [www.revenue.ie/en/tax/it/third-party-return-forms.html](http://www.revenue.ie/en/tax/it/third-party-return-forms.html) which provides technical specifications for the submission of returns in electronic format and via Secure Email.

## **Audit**

- This return may be subject to an Audit by Revenue
- The law provides that Revenue may make enquiries or take such actions as are considered necessary to verify the accuracy of a return

## **Civil Penalties/Criminal Prosecution**

Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return or facilitating the making of a false return. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and/or to imprisonment.