

Form 8B-B



Return of Third Party Information by Intermediaries

Tax Reference Number

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

Return Address:

Completed forms should be sent 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

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 in a spreadsheet format via Secure Email if you wish - see explanatory notes on page 4.

Return by Intermediaries who act in or in connection with the Opening of Foreign Accounts with Deposit Holders

Notice

In accordance with the requirements of Section 895 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 chargeable 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 Intemediary

Business Address, if different from above

Tax Reference Number

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RETURN BY PERSON ACTING AS AN INTERMEDIARY IN OR IN CONNECTION WITH THE OPENING OF FOREIGN ACCOUNTS

Read the notes on page 4 before completing this form

COMPLETE IN BLOCK LETTERS - DETAILS IN RELATION TO THE PERSONS TO WHOM THE OFFSHORE PRODUCTS BELONG

NAME <i>(Enter - Full title of Company, Firm, etc., or Surname of Individual - if a Joint Account, enter the first named only)</i>		
FIRST NAME <i>(Individual only)</i>		
TICK <input checked="" type="checkbox"/> THE BOX IF JOINT ACCOUNT	<input type="checkbox"/>	<input type="checkbox"/>
PERMANENT ADDRESS IN THE STATE		
TAX REFERENCE NUMBER	□ □ □ □ □ □ □ □	□ □ □ □ □ □ □ □
NAME OF DEPOSIT HOLDER <i>(Bank, etc.)</i>		
ADDRESS OF DEPOSIT HOLDER		
DATE ACCOUNT WAS OPENED <i>(DD/MM/YYYY)</i>	□ □ / □ □ / □ □ □ □	□ □ / □ □ / □ □ □ □
AMOUNT OF OPENING DEPOSIT	€ □ □ , □ □ □ □ , □ □ □ □ .00	€ □ □ , □ □ □ □ , □ □ □ □ .00

Tax Reference Number

□ □ □ □ □ □ □ □

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FIRST NAME <i>(Individual only)</i>		
TICK <input checked="" type="checkbox"/> THE BOX IF JOINT ACCOUNT	<input type="checkbox"/>	<input type="checkbox"/>
PERMANENT ADDRESS IN THE STATE		
TAX REFERENCE NUMBER	□ □ □ □ □ □ □ □	□ □ □ □ □ □ □ □
NAME OF DEPOSIT HOLDER <i>(Bank, etc.)</i>		
ADDRESS OF DEPOSIT HOLDER		
DATE ACCOUNT WAS OPENED <i>(DD/MM/YYYY)</i>	□ □ / □ □ / □ □ □ □	□ □ / □ □ / □ □ □ □
AMOUNT OF OPENING DEPOSIT	€ □ □ , □ □ □ □ , □ □ □ □ .00	€ □ □ , □ □ □ □ , □ □ □ □ .00

NOTES

Form 8B-B should be completed by persons who, in the ordinary course of their trade or business, provide a service whereby they act as intermediaries on behalf of Irish* residents in, or in connection with, the opening of foreign accounts with banks or other financial institutions.

* Where a person operates from a business address or a private address in the State, he/she should be regarded as an Irish resident.

Returns by Financial Institutions paying or crediting interest should be made on Form 8B-A which is available on Revenue's website 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 which can be submitted by Secure Email to **3rdPartyReturns@revenue.ie**. See 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 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.