

Form 8F



Return of Particulars of Transactions in Tangible Moveable Property for a consideration in excess of €19,050

Tax Reference Number

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

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 an auctioneer and by any person carrying on a trade of dealing in any description of tangible moveable property or acting as an agent or intermediary in dealings in any description of tangible moveable property

Notice

Where a notice in writing is received from an inspector, requiring you to submit a return in accordance with the requirements of Section 914(6) Taxes Consolidation Act 1997 for a calendar year, this return should be completed and returned to your Revenue Office not later than the time specified in the notice

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

Agent Details:

Tax Advisor Identification No: (TAIN)

Client's Ref:

Tax Reference Number

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RETURN OF PARTICULARS OF TRANSACTIONS IN TANGIBLE MOVEABLE PROPERTY FOR A CONSIDERATION IN EXCESS OF €19,050

Read the notes on page 4 before completing this form

COMPLETE IN BLOCK LETTERS - DETAILS IN RELATION TO THE PERSONS TO WHOM THE TANGIBLE MOVEABLE PROPERTY BELONGS

Name and address of Vendor		
Indicate the type of asset which was the subject of the transaction:	Antique <input type="checkbox"/>	<input type="checkbox"/>
	Painting <input type="checkbox"/>	<input type="checkbox"/>
	Manuscript <input type="checkbox"/>	<input type="checkbox"/>
	Valuable object <input type="checkbox"/>	<input type="checkbox"/>
	Other <input type="checkbox"/>	<input type="checkbox"/>
Amount of the consideration paid for the asset by the purchaser	€ □ □ □ □ □ □ □ □ □ □ .00	€ □ □ □ □ □ □ □ □ □ □ .00
Name and address of the purchaser		
Date of sale (DD/MM/YYYY)	□ □ / □ □ / □ □ □ □	□ □ / □ □ / □ □ □ □

Tax Reference Number

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RETURN OF PARTICULARS OF TRANSACTIONS IN TANGIBLE MOVEABLE PROPERTY FOR A CONSIDERATION IN EXCESS OF €19,050

Read the notes on page 4 before completing this form

COMPLETE IN BLOCK LETTERS - DETAILS IN RELATION TO THE PERSONS TO WHOM THE TANGIBLE MOVEABLE PROPERTY BELONGS

Name and address of Vendor		
Indicate the type of asset which was the subject of the transaction:		
Antique	<input type="checkbox"/>	<input type="checkbox"/>
Painting	<input type="checkbox"/>	<input type="checkbox"/>
Manuscript	<input type="checkbox"/>	<input type="checkbox"/>
Valuable object	<input type="checkbox"/>	<input type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>
Amount of the consideration paid for the asset by the purchaser	€ □ □ □ □ □ □ □ □ □ □ .00	€ □ □ □ □ □ □ □ □ □ □ .00
Name and address of the purchaser		
Date of sale (DD/MM/YYYY)	□ □ / □ □ / □ □ □ □	□ □ / □ □ / □ □ □ □

NOTES

This form should be completed by an auctioneer or any person carrying on a trade of dealing in any description of tangible moveable property or of acting as an agent or intermediary in dealing in any description of tangible moveable property. The return should contain the information set out on pages 2 & 3, in relation to each transaction which was for a consideration in excess of €19,050.

If there is not enough space on the form you may submit details on a separate sheet(s) laid out in the format of pages 2 & 3. These additional sheets, clearly numbered, should be attached to the form.

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.