

# Form 8B-B

## Return Of Third Party Information by Intermediaries



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Please quote your Tax Reference Number in all correspondence or when calling at your tax office.

**Return Address:**

**Special Enquiry Branch,  
Plaza Complex,  
Belgard Road,  
Tallaght,  
Dublin 24**

Use any envelope and write "Freepost" above the address. No Stamp Required

**You are required to submit the details requested overleaf electronically on diskette.  
If you do not have this facility you may forward the details in written format on the return.  
Please read the explanatory notes on Page 4 before completing this form.**

### 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 to the address shown above not later than nine months from the end of the accounting period.

**COMPANY ACCOUNTING PERIOD FROM**  **TO**

- Persons other than companies for the year of assessment 2002 (1 January 2002 to 31 December 2002) and returned to the address shown above not later than 31 October 2003.

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.

If you did not act as an intermediary on behalf of an Irish resident in or in connection with the opening of a foreign account in the chargeable period simply enter "NONE" here,  complete the declaration below and return the form to the address shown above.

If there is not enough space on the form you may photocopy pages 2 & 3 of this form. These sheets should be attached to the form.

### 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	<input type="text"/>	Date	<input type="text"/>
Capacity of Signatory	<input type="text"/>		
Name of Intermediary, Business Address, if different from above	<input type="text"/>		
Telephone Number	<input type="text"/>		

# RETURN BY PERSON ACTING AS AN INTER OPENING OF

PLEASE COMPLETE IN BLOCK CAPITALS

Please read the notes on page 4

<b>NAME</b> (Enter - Full title of Company, Firm, etc., or Surname of Individual - if a Joint Account, enter the first named only)																						
<b>FIRST NAME</b> (Individual only)																						
<b>TICK ✓ THE BOX IF JOINT ACCOUNT</b>	<input type="checkbox"/>	<input type="checkbox"/>																				
<b>PERMANENT ADDRESS IN THE STATE</b>																						
<b>TAX REFERENCE NUMBER</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>											<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>										
<b>NAME OF DEPOSIT HOLDER</b> (Bank, etc.)																						
<b>ADDRESS OF DEPOSIT HOLDER</b>																						
<b>DATE ACCOUNT WAS OPENED</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30px; text-align: center; font-size: 8px;">DD</td> <td style="width: 30px; text-align: center; font-size: 8px;">MM</td> <td style="width: 30px; text-align: center; font-size: 8px;">YY</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table>	DD	MM	YY				<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30px; text-align: center; font-size: 8px;">DD</td> <td style="width: 30px; text-align: center; font-size: 8px;">MM</td> <td style="width: 30px; text-align: center; font-size: 8px;">YY</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table>	DD	MM	YY											
DD	MM	YY																				
DD	MM	YY																				
<b>AMOUNT OF OPENING DEPOSIT</b>	€	€																				



# 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 from any tax office or from Revenue's Forms and Leaflets Service at Lo-Call 1890 306 706 (ROI only)**

## Electronic Filing/Specifications

You are required, under Section 898A Taxes Consolidation Act 1997, to submit the details requested overleaf electronically on diskette. If you do not have this facility you may forward the details in written format on the return. The technical specifications on Third Party Returns are on the Revenue website at [www.revenue.ie/services/electronicsservices](http://www.revenue.ie/services/electronicsservices).

## Audit

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

## Penalties

The law provides for penalties for -

- Failure to make a return

OR

- The making of a false return

OR

- Helping to make a false return

These include -

**PENALTIES from €2,535**

**FINES up to €126,970**

and / or

**IMPRISONMENT**