

# Form 46G

## Return of Third Party Information for the year 2010



**Tax Reference Number**

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

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**Revenue On-Line Service (ROS)** allows you to file this form electronically. Access ROS at [www.revenue.ie](http://www.revenue.ie).

**Return Address**

If submitting this return use any envelope and write "Freepost" above the Return Address. You do not need to attach a stamp.

**Read the explanatory notes on page 4 before completing this form.**

**This Return Form may be used by traders and other persons carrying on a business or activity (including Government Departments and Statutory Bodies)**

**A separate Return Form 46G (Company) should be used by Companies**

### NOTICE

**In accordance with the requirements of Sections 889 and 894 Taxes Consolidation Act 1997 this return should be completed and returned to the above address on or before 31 October following the relevant year, e.g. Income Tax year 2010 - return due on or before 31 October 2011.**

If you prepare your accounts to a date other than 31 December the return may be made by reference to the date in the year of assessment to which the accounts are prepared, e. g. relevant information in accounts for year ended 31 March 2010 should be entered in the 2010 form. This return is due on the 31 October 2011.

If you did not make any payments in the year 2010, enter "NONE"  here, complete the declaration below and return the form to the above address.

**Are the figures enclosed VAT inclusive?** (Insert  in the appropriate box )      Yes       No

If there is not enough space on this form you may photocopy pages 2 & 3 of this form. These pages should be attached to this form. (Please remember to enter the Tax Reference Number on these pages.)

**For enquiries regarding the completion of this form contact your local Revenue office.**

### 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 )

I can be contacted by telephone during normal business hours at:

Agent's Details:  
Tax Adviser's Identification Number (TAIN)

Client's Ref.

Tax Reference Number

Return of Payments for Services Provided including fees, commissions and payments for copyright where the total to any person exceeded €6,000 for the year of the return. Please read the notes on page 4 before completing this form.

PLEASE COMPLETE IN BLOCK LETTERS

PAYEE

PAYEE

Surname or full title of Company, Firm, etc.		
First Name <i>(if individual)</i>		
Address 1 Address 2 Address 3 County Post Code (Dublin City only)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
Business Name <i>(if any)</i>		
Payee's Tax Reference Number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Total amount of payments made or Value of Consideration given	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
Nature of Consideration, if not money		
Nature of Services or Rights provided		



# NOTES

## Payments to be returned on Form 46G include:

- ◆ payments made in the course of the trade, business or activity, for services rendered in connection with the trade, business or activity, including payments for services provided in connection with the formation, acquisition, development and disposal of the trade, business or activity (including such payments made on behalf of others),
- ◆ particulars must be returned of other valuable consideration, i.e. where the payment for the services provided is given in a form other than money,
- ◆ payments for copyright.

The amount of the payment for services shown should normally be exclusive of VAT. However, payments may be returned inclusive of VAT by traders, etc. whose records are maintained on a basis that would make it difficult to make the return on a VAT exclusive basis. Persons not registered for VAT may make returns inclusive or exclusive of VAT.

Indicate on the front page whether the figures enclosed are VAT inclusive. This return form may be completed on an accruals basis (as opposed to a strict payment basis) provided that this basis is then consistently applied.

Payments which may be excluded are those made to any person where the total amount for the year did not exceed €6,000. (Person includes individual, company and any unincorporated body of persons.)

## Payments which should be excluded are those:

- ◆ from which Income Tax has been deducted (e.g. PAYE, Withholding Tax),
- ◆ in which the value of goods provided as part of the service exceeds two-thirds of the total charge,
- ◆ made to Government Departments, Local Health Offices, VEC's, Local Authorities and Semi-State Bodies (such as ESB, Bord Gáis, An Post, etc.),
- ◆ made to Non-Residents,
- ◆ made by a Principal Contractor, registered for Relevant Contracts Tax, where the payments are returned on Form RCT35.

Further information is available in **Leaflet IT 16**, which is available on Revenue's website [www.revenue.ie](http://www.revenue.ie), from Revenue's Forms and Leaflets Service by phoning LoCall 1890 306 706 or 353 1 702 3050 or from any Revenue office.

**LoCall Rates** - Please note that the rates charged for the use of 1890 (LoCall) numbers may vary among different services providers.

## The following Third Party Returns can be made automatically via Secure Email (see below):

- Form 8-2** Return by persons in receipt of income of others.
- Form 8-3** Return by any person who, as an agent, manages premises or is in receipt of rents or other payments arising from premises.
- Form 8-4** Return by any Authority/Body which makes any payment in the nature or for the purpose of rent subsidy in relation to any premises.
- Form 8B-A** Return by Financial Institutions paying or crediting interest to Irish residents without deduction of tax.
- Form 8B-B** Return by intermediaries who act in connection with the opening of foreign accounts with deposit holders.
- Form 8D** Return by persons who act as intermediaries in relation to material interests in offshore products.
- Form 8E** Return by any Relevant Deposit Takers in relation to Special Term Accounts.
- Form 8F** Return by an auctioneer or any person carrying on a trade of dealing in any description of tangible moveable property.
- Form 8G** Return by Credit Unions in respect of Special Term Share Accounts.
- Form 8S** Return by persons of Information in relation to Settlements involving Non-Resident Trustees.
- Form 21R** Return by persons who are nominee holders of securities.

## Secure Email Filing/Specifications

Third Party Returns listed above can be submitted via Secure Email. A spreadsheet template is available on [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 subjected 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.