

# Form 8D

Return of Third Party Information  
by intermediaries in relation to Offshore Products



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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 persons who act as intermediaries and provide Relevant Facilities in relation to Offshore Products**

**Notice**

**In accordance with the requirements of Section 896 Taxes Consolidation Act 1997, as amended by Section 232 FA 2001, 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 ended 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 'year' of assessment 2002 to which the accounts are prepared.

If you did not act as an intermediary in the provision of Relevant Facilities in relation to Offshore Products 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  Date

Capacity of Signatory

Name of Intermediary  Telephone Number

Business Address, if different from above





# Notes

## Persons who should make this return

Any person carrying on a trade or business in the State in the ordinary course of the operations of which that person acts as an intermediary in, or in connection with, the acquisition of a material interest in an Offshore Fund or Foreign Life Policy.

## Intermediary

An intermediary means any person carrying on in the State a trade or business in the course of operations of which that person provides relevant facilities.

## Relevant Facilities

### Relevant facilities means:

- the marketing in the State of Offshore Products,
- the acting in the State as an intermediary in relation to the acquisition or disposal, in whole or in part, of Offshore Products by or on behalf of persons who are resident or ordinarily resident in the State, or
- the provision in the State of facilities for the making of payments from an Offshore Product to persons who are entitled to the Offshore Product, whether on the disposal, in whole or in part of the Offshore Product, or otherwise.

## Offshore Fund

### An Offshore Fund is:

- a company resident outside the State,
- a unit trust scheme the trustees of which are not resident in the State, and
- any arrangements, other than above, which take effect by virtue of the law of a territory outside the State and which, under that law, create rights in the nature of co-ownership.

## Offshore Products

### Offshore Product means:

- a material interest in an Offshore Fund, or
- a foreign life policy.

## Foreign Life Policy

### Foreign Life Policy means a policy of assurance on the life of a person commenced:

- by a branch or agency (carrying on business in a State other than the State) of an assurance company, or
- by an assurance company (carrying on business in a State other than the State) other than by its branch or agency carrying on business in the State.

## 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/electronicervices](http://www.revenue.ie/services/electronicervices).

## Penalties

### Where an Intermediary fails:

- for any chargeable period to make a return required to be made by the intermediary in accordance with Section 896 subsection (2),
- to include in such a return for a chargeable period details of any person to whom the intermediary provided relevant facilities in the chargeable period, or
- to take reasonable care to confirm the details of the kind referred to in Section 896 subsection (2) furnished to the intermediary by a person to whom the intermediary has provided relevant facilities in the chargeable period,

the intermediary shall in respect of each such failure be liable to a penalty of €1,900.

### Where a person:

- fails to furnish details of the kind referred to in subsection (2) to an intermediary who has provided the person with relevant facilities, or
- knowingly or wilfully furnishes that intermediary with incorrect details of that kind,

the person shall be liable to a penalty of €1,900.