



# Form 8E

## Return of Third Party Information by Relevant Deposit Takers in relation to Special Term Accounts for the year ended 31 December 2009

**Tax Reference Number**

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

**Return Address:**

Completed forms should be returned 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](http://www.revenue.ie)

Use any envelope and write "FREEPOST" above the address

NO STAMP REQUIRED

Please read the explanatory notes below before completing this form.

### Return by Relevant Deposit Takers of Special Term Accounts opened in the year ended 31 December 2009

#### NOTICE

In accordance with Section 264B Taxes Consolidation Act 1997, this return should be completed by Relevant Deposit Takers and submitted to the above address on or before 31 March 2010

If no special term accounts were opened in the year 2009 enter "NONE" here,  complete the declaration below and return the form to the above address.

#### NOTES

**Relevant deposit taker means:**

- (a) A person who is a holder of a license granted under Section 9, Central Bank Act 1971, or a person who holds a license or other similar authorisation under the law of any other Member State of the European Communities which corresponds to a license granted under that section,
- (b) A Building Society
- (c) A Trustee Savings Bank within the meaning of the Trustee Savings Banks Acts 1963 to 1989,
- (d) A Credit Union,
- (e) The Post Office Savings Bank.

**Special Term Account** means a Special Term Account as defined by Section 256(1) Taxes Consolidation Act 1997.

**Long Term Account** means an account opened by an individual with a relevant deposit taker on terms under which the individual has agreed that each relevant deposit held in the account is to be held in the account for a period of not less than five years.

**Medium Term Account** means an account opened by an individual with a relevant deposit taker on terms under which the individual has agreed that each relevant deposit held in the account is to be held in the account for a period of not less than three years.

#### Civil Penalties/Criminal Prosecution

Tax law provides for civil penalties and criminal sanctions for the failure to make a return, the making of a false return, 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.

#### 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

Capacity of Signatory

Branch/Business Address, if different from above

Date   /   /

Telephone No.

