

Form 8F

Return of Particulars of Transactions in Tangible Moveable Property for
a consideration in excess of €19,050, for the year ended 31 December 2005



Tax Reference Number

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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 are requested to submit the return electronically if possible - see 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 the year 2005, this return should be completed and returned to your Revenue Office not later than the time specified in the notice.

If you did not act as an auctioneer, agent or intermediary in respect of transactions in Tangible Moveable property for a consideration in excess of €19,050 in the year 2005 enter "NONE" here, complete the declaration below and return the form to the address shown above.

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

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Capacity of Signatory

Agent Details:

Tax Adviser Identification No. (TAIN)

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Client's Ref.:

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 page 2, 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 page 2. These additional sheets, clearly numbered, should be attached to the form.

Electronic Filing/Specifications

Third party Returns - A guide to the submission of returns in electronic form, provides the technical specifications for the submission of returns in electronic format. These guidelines are available on Revenue's website www.revenue.ie

You are required to submit the return in electronic format if possible

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

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 €950

FINES up to €126,970

and/or

IMPRISONMENT