

# Form 8G

## Return of Third Party Information by Credit Unions in relation to Special Term Share Accounts for the year ended 31 December 2008



**Tax Reference Number**

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

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**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 Credit Unions of Special Term Share Accounts opened in the year ended 31 December 2008

#### NOTICE

In accordance with Section 267E Taxes Consolidation Act 1997, this return should be completed by Credit Unions and submitted to the above address on or before 31 March 2009.

If no special term share accounts were opened in the year 2008 enter "NONE" here,  complete the declaration below and return the form to the above address.

#### NOTES

**Credit Union**, as defined in Section 256(1) Taxes Consolidation Act 1997, means a society registered under the Credit Union Act 1997, including a society deemed to be so registered under Section 5(3) of that Act.

**Special Term Share Account** means a Long or Medium Term Share Account as defined by Section 267A(1) Taxes Consolidation Act 1997.

**Long Term Share Account** means an account opened by a member (being an individual) with a Credit Union on terms under which the member has agreed that each share subscribed for by the member to be held in the account is to be held in the account for a period of not less than five years.

**Medium Term Share Account** means an account opened by a member (being an individual) with a Credit Union on terms under which the member has agreed that each share subscribed for by the member to be 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 both 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 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

Date 

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Capacity of Signatory

Telephone Number

Business Address, if different from above

