

# Form 8B-B

## Return Of Third Party Information by Intermediaries



### Tax Reference Number

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

### Return Address:

Use any envelope and write "FREEPOST" above the address

NO STAMP REQUIRED

**Read the explanatory notes on page 4 before completing this form. You can submit the return electronically if you wish - see notes on page 4.**

## Return by Intermediaries who act in or in connection with the Opening of Foreign Accounts with Deposit Holders

### Notice

In accordance with the requirements of Section 895 Taxes Consolidation Act 1997 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 of assessment 2005 (1 January 2005 to 31 December 2005) and returned to the address shown above not later than 31 October 2006.

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 chargeable period to which the accounts are prepared.

If you did not act as an intermediary on behalf of an Irish resident in or in connection with the opening of a foreign account in the chargeable period 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

Capacity of Signatory

Name of Intermediary

Telephone Number

Business Address, if different from above

Int. Ver. 2005

# RETURN BY PERSON ACTING AS AN THE OPENING OF

Read the notes on page 4

**COMPLETE IN BLOCK LETTERS**

<b>NAME</b> <i>(Enter - Full title of Company, Firm, etc., or Surname of Individual - if a Joint Account, enter the first named only)</i>		
<b>FIRST NAME</b> <i>(Individual only)</i>		
<b>TICK <input checked="" type="checkbox"/> THE BOX IF JOINT ACCOUNT</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>PERMANENT ADDRESS IN THE STATE</b>		
<b>TAX REFERENCE NUMBER</b>	<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"/>
<b>NAME OF DEPOSIT HOLDER</b> <i>(Bank, etc.)</i>		
<b>ADDRESS OF DEPOSIT HOLDER</b>		
<b>DATE ACCOUNT WAS OPENED</b>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<b>AMOUNT OF OPENING DEPOSIT</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <b>00</b>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <b>00</b>

# INTERMEDIARY IN OR IN CONNECTION WITH FOREIGN ACCOUNTS

before completing this form

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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# NOTES

**Form 8B-B** should be completed by persons who, in the ordinary course of their trade or business, provide a service whereby they act as intermediaries on behalf of Irish\* residents in, or in connection with, the opening of foreign accounts with banks or other financial institutions.

\* Where a person operates from a business address or a private address in the State, he/she should be regarded as an Irish resident.

**Returns by Financial Institutions paying or crediting interest should be made on Form 8B-A which is available on Revenue's website [www.revenue.ie](http://www.revenue.ie), from Revenue's Forms and Leaflets Service at LoCall 1890 306 706 (Republic of Ireland only) or from any Revenue office.**

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

## 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 €2,535**

**FINES up to €126,970**

and/or

**IMPRISONMENT**