

Form 8D

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



Tax Reference Number

Remember to 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

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 explanatory notes on page 4.

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

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 (DD/MM/YYYY) TO

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 (DD/MM/YYYY)

- Persons, other than companies, for the year ended 31 December 2007 and returned to the address shown above not later than 31 October 2008.

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 2007 to which the accounts are prepared.

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

(DD/MM/YYYY)

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 Product

An 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

This return can be submitted electronically. A spreadsheet template is available on Revenue's website www.revenue.ie which can be submitted by secure email to OPED-3rdpartyreturns@revenue.ie.

Additional information is included on Revenue's website - see *Third Party Returns - A guide to the submission of returns in electronic form* at www.revenue.ie/forms/tpr_guide.doc which provides technical specifications for the submission of returns in electronic format and includes information on secure email.

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(2) TCA 1997,
- 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(2) TCA 1997, 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 Section 896(2) TCA 1997 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.