

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 2007



Tax Reference Number

--	--	--	--	--	--	--	--

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 can submit the return electronically if you wish - see explanatory 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 of assessment 2007 (1 January 2007 to 31 December 2007), this return should be completed and returned to your Revenue Office not later than the time specified in the notice.

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

--	--	--	--	--	--	--	--

(DD/MM/YYYY)

Capacity of Signatory

Agent Details:

Tax Adviser Identification No. (TAIN)

--	--	--	--	--	--

Client's Ref.:

Tax Reference Number

--	--	--	--	--	--	--	--

RETURN OF PARTICULARS OF TRANSACTIONS IN TANGIBLE MOVEABLE PROPERTY FOR A CONSIDERATION IN EXCESS OF €19,050 IN THE YEAR OF ASSESSMENT 2007 (1 JANUARY 2007 TO 31 DECEMBER 2007)

Read the notes on page 4 before completing this form

COMPLETE IN BLOCK LETTERS - DETAILS IN RELATION TO THE PERSONS TO WHOM THE TANGIBLE MOVEABLE PROPERTY BELONGS

Name and address of Vendor		
Indicate the type of asset which was the subject of the transaction:	Antique <input type="checkbox"/>	<input type="checkbox"/>
	Painting <input type="checkbox"/>	<input type="checkbox"/>
	Manuscript <input type="checkbox"/>	<input type="checkbox"/>
	Valuable object <input type="checkbox"/>	<input type="checkbox"/>
	Other <input type="checkbox"/>	<input type="checkbox"/>
Amount of the consideration paid for the asset by the purchaser	€ <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"/> .00	€ <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"/> .00
Name and address of the purchaser		
Date of sale (DD/MM/YYYY)	<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"/>

Tax Reference Number

--	--	--	--	--	--	--	--

RETURN OF PARTICULARS OF TRANSACTIONS IN TANGIBLE MOVEABLE PROPERTY FOR A CONSIDERATION IN EXCESS OF €19,050 IN THE YEAR OF ASSESSMENT 2006 (1 JANUARY 2007 TO 31 DECEMBER 2007)

Read the notes on page 4 before completing this form

COMPLETE IN BLOCK LETTERS - DETAILS IN RELATION TO THE PERSONS TO WHOM THE TANGIBLE MOVEABLE PROPERTY BELONG

Name and address of Vendor		
Indicate the type of asset which was the subject of the transaction:		
Antique	<input type="checkbox"/>	<input type="checkbox"/>
Painting	<input type="checkbox"/>	<input type="checkbox"/>
Manuscript	<input type="checkbox"/>	<input type="checkbox"/>
Valuable object	<input type="checkbox"/>	<input type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>
Amount of the consideration paid for the asset by the purchaser	€ <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"/> .00	€ <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"/> .00
Name and address of the purchaser		
Date of sale (DD/MM/YYYY)	<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"/>

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 pages 2 & 3, 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 pages 2 & 3. These additional sheets, clearly numbered, should be attached to the form.

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.

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