

**Securitisation Regulation
(Regulation (EU) 2021/557 of the European Parliament
and of the Council of 31 March 2021);
Notification of Investment (NOI)**



Notes:

- In accordance with Regulation (EU) 2021/557 of the European Parliament and of the Council of 31 March 2021, this NOI should be completed by, or on behalf of, an Irish resident person that has invested in certain Securitisation Special Purpose Entities (“SSPEs”).
- An NOI is required where –
 - the SSPE is established after 9 April 2021, AND
 - the SSPE is located in a jurisdiction listed in the Council of the European Union’s list of non-cooperative jurisdictions, for the reason of operating a harmful tax regime, at the time when the investment is made.
- This information may be used to assess whether the investor derives a tax benefit.
- This PDF NOI should be downloaded and completed. Refer to **Tax and Duty Manual Part 38-03-30** for further guidance in completing this NOI.
- The completed NOI should be uploaded to Revenue as an attachment to an enquiry raised in **MyEnquiries**, which can be accessed via ROS or **myaccount** under the following categorisation –
 - Under the ‘My Enquiry relates to’ field select ‘Other than the Above’.
 - Under the ‘More specifically’ field select ‘Notification of Investment’.
- Where the categorisation dropdown boxes are unavailable:
 - Please include ‘Notification of Investment’ in the Enquiry Details text box.

Part A – Details of Investor

Name

Tax Reference Number

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

Address
(incl.
Eircode)

Is the investor (please tick box)

Individual Partnership Company

Other (please specify)

Part B – Investment Details

Investee Name

Investee Address
(incl. Postcode)

Investee Country of Establishment

Date of Making of Investment

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

Amount of Investment (in Euro)

€

Description of Investment

Part C - Declaration

I DECLARE that, to the best of my knowledge and belief, all of the particulars given on this form are correct at the date of submission.

Signature

Date

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

Capacity of Signatory

Agent TAIN (where appropriate)

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

Signatory Contact Details

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.