

MANDATORY DISCLOSURE OF CERTAIN TRANSACTIONS (TRANSACTION USERS)

Form MD2



In accordance with Chapter 3 of Part 33 of the Taxes Consolidation Act 1997 and the Mandatory Disclosure of Certain Transactions Regulations 2011 (S.I. No. 7 of 2011)

This form should be completed by a **transaction user**, disclosing under section 817F, G or H of the Taxes Consolidation Act 1997,

and returned to:-

**Office of the Revenue Commissioners
Mandatory Disclosure Unit
Large Cases - High Wealth Individuals Division
Castle View
52/57 South Great George's Street
Dublin 2, D02 HF50**

Internal use only	
MD Ref No:	<input type="text"/>
Date Received:	<input type="text"/>

The completed form must be received within 5 days after first entering into the transaction. Receipt of completed form will be acknowledged promptly.

Please indicate whether -

- the promoter is outside the State and no promoter is in the State (section 817F):
- there is no promoter involved (section 817G):
- the promoter asserts legal professional privilege (section 817H):

Guidance on making a disclosure is available at www.revenue.ie

1.1. User Details (please complete in BLOCK CAPITALS)

Full Name:	<input type="text"/>
Business Address:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
E-mail Address, if any:	<input type="text"/>
Telephone Number:	<input type="text"/>
Tax Reference Number (See Note 1):	<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"/>

MD Ref No:

1.2. Promoter Details (please complete in BLOCK CAPITALS).

This section to be completed where section 817F or 817H applies.

Full Name:

Business Address:

Telephone Number (if known):

Tax Advisor Identification Number (TAIN), if known:

Tax Reference Number (See Note 1), if known:

2. Specified Descriptions

From the following list, please indicate the specified description which applies to this transaction. Where more than one description applies, please indicate all such descriptions:

Confidentiality (Reg. 7 or 8)

Loss Schemes - Companies (Reg. 12)

Fees (Reg. 9)

Employment Schemes (Reg. 13)

Standardised Tax Products (Reg. 10)

Income into Capital Schemes (Reg. 14)

Loss Schemes - Individuals (Reg. 11)

Income into Gift Schemes (Reg. 15)

3. Transaction Details

3.1. Name (if any) by which transaction is known:

3.2. Date of first entering into transaction:

D	D	M	M	Y	Y	Y	Y
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3.3. Summary of transaction:

MD Ref No:

3.4. Detailed Description

Full details of each element of the transaction that is the subject of this disclosure. The information provided should be sufficient to enable the Revenue Commissioners to understand precisely how the scheme operates or is intended to operate.

(If more space is required, please continue on Form MD3 (continuation sheet))

4. Relevant Provisions of the Acts (See Note 2)

Full reference to the provisions of the Acts which are considered to be relevant to the treatment of the transaction for tax purposes:

(If more space is required, please continue on Form MD3 (continuation sheet))

MD Ref No:

5. How the Revelant Provisions of the Acts apply to the Transaction

Full details of how in the opinion of the user, each of the relevant provisions of the Acts referred to above apply, or do not apply, to the transaction.

(If more space is required, please continue on Form MD3 (continuation sheet))

6. Declaration

The information I have given on this form and any continuation sheets is correct and complete to the best of my knowledge and belief.

Signature:

Name of Signatory:
(please complete in
BLOCK CAPITALS)

Capacity in which signed:

Date:

D	D	M	M	Y	Y	Y	Y
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Number of Forms MD3 (continuation sheet) used:

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NOTES

Note 1.

Tax Reference Number is defined in section 817D of the Taxes Consolidation Act 1997 as follows:

- in the case of an individual, the individual's PPS Number, and
- in any other case -
 - the reference number stated in any return of income form or notice of assessment issued to the person by the Revenue Commissioners, or
 - the registration number of the person for the purposes of value-added tax.

Note 2.

The Acts are defined in section 817D of the Taxes Consolidation Act 1997 as follows:

- the Tax Acts,
- the Capital Gains Tax Acts,
- Part 18A of the Taxes Consolidation Act 1997,
- the Value-Added Tax Consolidation Act 2010 and the enactments amending or extending that Act,
- the Capital Acquisitions Tax Consolidation Act 2003 and the enactments amending or extending that Act,
- the Stamp Duty Consolidation Act 1999 and the enactments amending or extending that Act,
- the statutes relating to the duties of excise and the management of those duties,

and any instruments made thereunder and any instruments made under any other enactment relating to tax.