

# MANDATORY DISCLOSURE OF CERTAIN TRANSACTIONS (CLIENT LIST)

## Form MD4



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 **promoter** under section 817M 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 |                      |
|-------------------|----------------------|
| Date Received:    | <input type="text"/> |

The completed form must be received within 30 days after the date referred to in Regulation 24(1) (a), or within 5 days after the end of a calendar quarter, as appropriate (See Note 1).

A separate Form MD4 must be completed in respect of each transaction, the details of which have been returned in a Form MD1.

|  |   |
|--|---|
| Transaction Reference Number (See Note 2):       | <input type="text"/>  |
| This client list relates to -                    |   |
| Initial Client List: <input type="checkbox"/>    | Quarter ending 30 Sept: <input type="checkbox"/>  |
| Quarter ending 31 Mar: <input type="checkbox"/>  | Quarter ending 31 Dec: <input type="checkbox"/>   |
| Quarter ending 30 June: <input type="checkbox"/> | Year: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| (Please indicate in appropriate box.)            |   |

Transaction Reference Number:

**Internal Use Only**

Date Received:

**Client Details**

(if more space is required, please continue on Form MD5 (continuation sheet))

Client Name:

Address:

Tax Reference Number (See Note 3), if known:

Client Name:

Address:

Tax Reference Number, if known:

Client Name:

Address:

Tax Reference Number, if known:

Transaction Reference Number:

**Internal Use Only**

Date Received:

Client Name:

Address:

Tax Reference Number, if known:

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
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**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 |
|---|---|---|---|---|---|---|---|

Number of Forms MD5 (continuation sheet) used:

|  |  |
|--|--|
|  |  |
|--|--|

# NOTES

## Note 1.

Regulation 24(1)(a) requires a client list to be provided within 30 days after -

- (i) the promoter first makes the disclosable transaction available for implementation, or
- (ii) the promoter first becomes aware that a disclosable transaction has been implemented.

The particular circumstances, as set out in legislation, will determine which of (i) or (ii) applies.

## Note 2.

Transaction Reference Number means the number quoted in the acknowledgement by the Revenue Commissioners of receipt of the Form MD1 in relation to this transaction.

## Note 3.

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.