



# Form MD4

## MANDATORY DISCLOSURE OF CERTAIN TRANSACTIONS (CLIENT LIST)

### In accordance with Chapter 3 of Part 33 of the Taxes Consolidation Act 1997

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  
High Wealth and Financial Services Division  
Castle View  
52/57 South Great George's Street  
Dublin 2, D02 HF50**

The completed form must be received within 30 days after the date referred to in section 817M(1) (a) of the Taxes Consolidation Act 1997, or within 5 days after the end of a calendar quarter, as appropriate (See Note 1).

Any Taxpayer submitting a mandatory disclosure can do so via **MyEnquiries** by including [mandatorydisclosures@revenue.ie](mailto:mandatorydisclosures@revenue.ie) in the FAO section.

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

Transaction Number (See Note 2):

This client list relates to - (Please indicate in appropriate box.)

Initial Client List:

Quarter ending 31 December:

Quarter ending 30 September:

Quarter ending 30 June:

Quarter ending 31 March:

Year:

Transaction number:

Date Received:

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

Client Name:

Address: (Include Eircode)

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

Client Name:

Address: (Include Eircode)

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

Client Name:

Address: (Include Eircode)

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

Transaction number:

Date Received:

Client Name:

Address: (Include Eircode)

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

**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:

Number of Forms MD5 (continuation sheet) used:

# NOTES

## Note 1.

Section 817M(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 Number means the number assigned to the transaction, in accordance with section 817HB, by the Revenue Commissioners.

## 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 PPSN, 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.

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](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.

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