**To be completed by the person seeking an opinion/confirmation**

|  |  |
| --- | --- |
| *Taxpayer / Company Name* |  |
| *Address/Business Address* |  |
| *Tax Reference* |  |
| *Revenue Branch/District* |  |
| *Agent* |  |
| *Submitting Agent* |  |
| *Tax/Duty Heads involved*  *(IT, CT, CAT, CGT, VAT, RCT, Stamp Duty, Excise, etc)* |  |
| *Full facts of the case in relation to the issue or transaction, including the purpose of the transaction(s) and details of any prior or further steps involved* |  |
| *Details of the specific doubt arising on the proposed tax treatment of the transaction(s) and the exact uncertainty on the application of the relevant legislation upon which clarity is required.* |  |
| *Relevant legislative provision(s)* |  |
| *Details of relevant case law* |  |

|  |  |  |  |
| --- | --- | --- | --- |
| *Details of your full technical analysis and research* |  | | |
| *Your conclusions on the interpretation of the application of the legislative provisions* |  | | |
| *Have copies of contracts and other relevant material been included?* |  | | |
| *Have all facts in the matter been disclosed in full?* |  | | |
| *Is the submission the subject of a compliance enquiry of any kind?* |  | | |
| *Is the submission requested in connection with any form of tax planning by the agent or the taxpayer?* |  | | |
| *Does this interpretation relate to subject matter to which exchange provisions apply?[[1]](#footnote-1)*  *If yes, confirm all supporting documents are included* | Yes 🞏 No 🞏  Yes 🞏 No 🞏 | | |
| *Confirmation* | I confirm that the above detailed query and analysis meets the RTS query  submission criteria:  Yes 🞏 No 🞏 | | |
| *Prepared by* | Name | Company/Department | Date |
|  |  |  |

****

1. Guidance on rulings that are subject to exchange provisions is available in [**Tax & Duty Manual 35.00.01**](https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-00-01.pdf) [↑](#footnote-ref-1)