

Investment Undertakings – ‘Exit Tax’

General Guidelines for fund administrators in relation to —

- (a) the calculation of tax due on income and gains from investments in a domestic investment undertaking; and
- (b) the completion of prescribed Declaration Forms

have been updated on the Revenue website and are available at the following link:—

<http://www.revenue.ie/en/practitioner/tech-guide/investment-undertakings.pdf>

Updated: September 2015