

## 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 under Tax

Practitioners>Technical Guidelines>[General Guidelines for Calculating Tax Due and for Completing Declaration Forms.](#)

*Updated April 2016*