

**FORM SFT2**  
**QUALIFYING COMPANY**  
**SPECIFIED FINANCIAL TRANSACTIONS**



On behalf of

(insert name of Qualifying Company) I elect to have the financial transaction(s) detailed below treated as a "specified financial transaction" for the purposes of Part 8A of the Taxes Consolidation Act 1997.

Name of Qualifying Company

Address of Qualifying Company  
(include Eircode)

Tax Reference Number of  
Qualifying Company

Value of Investment  
Certificates Issued

€

Full Description of  
Transaction

**YES**

**NO**

Is this election in respect of a single transaction? (tick  box)

Is this election in respect of a series of transactions of a similar nature? (tick  box)

**DECLARATION**

I declare that:

1.

is a qualifying company within the meaning of Section 267N (see Note 1),

2.

I have notified / will notify (delete as appropriate) the certificate owner that the transaction is a "specified financial transaction" within the meaning of Section 267N of the Taxes Consolidation Act 1997,

3.

the terms of the transaction are such as would reasonably have been expected if the parties to the transaction were independent parties acting at arms length, and

4.

the transaction or series of transactions detailed above has been undertaken for bona fide commercial reasons and does not form part of any arrangement or scheme of which the main purpose or one of the main purposes is avoidance of liability to income tax, corporation tax, capital gains tax, value-added tax, stamp duty or capital acquisitions tax.

Signature

Date

 /  / 

(DD/MM/YYYY)

Capacity

## NOTES

1. This Form should be completed by a “Qualifying Company” within the meaning of Section 267N of the Taxes Consolidation Act 1997 and returned to the Inspector of Taxes dealing with the tax affairs of the company.
  
2. A “Qualifying Company” must:
  - (a) be resident in the State,
  - (b) issue investment certificates and
  - (c) redeem the certificates after a specified period of time.

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