

FORM CCF1



Statement by Common Contractual Fund (CCF) for Year of Assessment

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Please refer to the Notes section below before completing this statement.

This statement should be completed and returned electronically to Revenue via **My Enquiries**.

Tax Reference Number of CCF

Remember to quote this number in all correspondence with Revenue.

Name of CCF

Address of CCF

You must make this declaration

I declare that, to the best of my knowledge and belief, all the particulars given on this statement are correctly stated.

Signature

Date

Name of Signatory

Capacity of Signatory*

Telephone / Email

Address of Signatory
(if different from above)

* Management Company / Administrator, etc.

Name of CCF:

CCF Tax Reference No:

Net Asset Value at End of Year of Assessment:

Details of Unit Holders

Name and Address of each Unitholder in the CCF (please see Note 4)	Unitholder's Tax Reference Number	Unitholding at end of year of assessment	Relevant Profits Attributable to Unitholder (€)
TOTAL AMOUNT OF RELEVANT PROFITS (as defined) ARISING TO THE CCF IN RESPECT OF UNITS IN THE FUND			

CCF Tax Reference Number:

**General Overview of Business Activities carried out by the CCF in the year of assessment
(please see Note 5)**

**Details of any Material Transactions entered into by the CCF in the year of assessment (please
see Note 6)**

**Details of any transactions entered into with connected persons in the year of assessment
(please see Note 7)**

Notes

Filing of the Form CCF1

1. Section 739I(4) Taxes Consolidation Act (TCA) 1997 provides that a CCF must, in respect of each year of assessment, complete and submit this form to the Revenue Commissioners on or before 28 February in the year following that year of assessment. This form must be completed and submitted even in the case where the total amount of relevant profits is nil.
2. Section 739I(4A) TCA 1997 provides that the Management Company of the CCF is liable to a penalty of €3,000 where there is a failure to submit a statement, or an incomplete or incorrect statement is submitted, on behalf of a CCF for any year of assessment.
3. This statement should be submitted to Revenue via MyEnquiries to largecasesdiv@revenue.ie and marked for the attention of LCD Financing & Investment Funds Branch. Further guidance in relation to MyEnquiries can be found on the **Revenue** website [here](#).

Detail required to be disclosed

4. Nominee Unitholders

Where a unitholder utilises a nominee (including by way of custodian or trustee) to hold their units on their behalf, it is not sufficient to disclose the nominee's details in this table. Details of the unitholders who are beneficially entitled to the units should be appropriately disclosed in this table.

For example:

Nominee Ltd acts on behalf of XYZ Pension PLC.

5. General Overview of Business Activities carried out by the CCF in the year of assessment

This panel should provide a general overview of the activities carried out by the CCF to generate its income and gains for the year of assessment. The description of the activity or investment strategy of the CCF as set out in the financial statements or prospectus (or relevant supplement) will generally be sufficient for inclusion in this panel. Separate disclosures should be included for separate sub-funds where those sub-funds have distinct strategies from the umbrella (or Master) fund. It is not necessary to disclose details of individual transactions in this panel.

For example:

XYZ CCF umbrella fund has three funds in operation;

- A Index Fund – The investment objective of the Fund is to provide investors with a total return which reflects the total return of the World Equities Index.
- B Index Fund – The investment objective of the Fund is to provide investors with a total return which reflects the total return of the Europe Equities Index.
- C Index Fund – The investment objective of the Fund is to provide investors with a total return of the North America Equities Index.

6. Details of any Material Transactions entered into by the CCF in the year of assessment

Where the CCF enters into one or more transactions in the year of assessment which are sufficiently material, in the context of those transactions accounting for a significant proportion of the income or gains of the CCF for the year of assessment, details should be provided in this panel.

For example:

Where the CCF, which has previously invested in UK Government securities, disposes of its portfolio with the intention of investing in EU based Government securities instead, details of this should be provided in this panel, for example, "Disposal of all remaining UK Government bonds thereby ceasing to hold any exposure to UK Government securities, resulting in gains £9m/ €12m. Acquisition of Spanish Government Bonds, valued at €7m".

7. Details of any Transactions entered into with connected parties in the year of assessment

Where the CCF enters into any transactions with parties who are connected with the CCFs unitholders, the transaction should be disclosed separately in this panel. It should also be disclosed whether the transaction took place at arm's length, and detail provided where it was not. Details are not required in relation to transactions such as distributions, redemptions, capital calls and payment of investment returns. However, in-specie subscriptions or redemptions should be appropriately disclosed.

For example:

Where the A Index Fund disposes part of its share portfolio, to a unitholder in B Index Fund, further detail should be provided in this panel – for example "Disposal of US equities to Irish Pension Plc who is a 30% unitholder in B Index Fund, gain €300,000, transaction at arm's length".

8. Disclosure of the Assets held by the CCF at the end of year of assessment

This table provides for a general overview of the assets held by the CCF at the end of the year of assessment. The Asset Type, the Geographic Location and the Asset Value at the end of year of assessment should be disclosed. Where a number of assets fall into the same general category and location, these may be disclosed together; it will not be necessary to list each individually.

For example:

Where a CCF carries out investment on a global scale, the geographic locations can be disclosed at a relatively high level (EU, Asia, North America, etc.).

Asset Type:	Geographic Location:	Value:
Equities	South America	€30m
Government Securities	EU	€25m
Forward currency contracts	Asia/Pacific	€50m
Futures contracts	North America	€10m

Disclaimer

9. The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Data Collection and Privacy Policy

10. 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. Details of this policy are also available in hard copy upon request.