

ETS1 - Exit Tax Annual Statement



This Annual Statement is required in accordance with Section 629(5)(b) TCA 1997. Companies that have elected to pay exit tax in accordance with the provisions of Section 629 TCA 1997 are required to complete and return this Statement within 21 days of the end of the relevant calendar year. This Statement should be submitted using MyEnquiries, via [myAccount](#) or ROS.

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.

Previous Irish Tax Reference Number:

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Company Name:

Date the Company ceased to be Resident in Ireland or date of migration of assets:

D	D	M	M	Y	Y	Y	Y
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Section A:

Where deferral under Section 629(2) TCA 1997 (equal instalments over five years) has been made, please complete this section.

Has the company been treated under the laws of a relevant territory* as resident for the purposes of tax in that territory throughout the relevant period?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
State the territory of residency for the relevant period		
State the relevant calendar year		

* "relevant territory" means a Member State of the EU (other than the State) or a third country which has concluded a mutual assistance agreement with the State or the EU.

Section B:

Indicate if any exit tax became due and payable during this calendar year? (insert in the box)

YES

NO

If yes, please state the amount of the exit tax:

€

Amount of related interest:

€

Has any tax been paid? (insert in the box)

YES

NO

Please provide the computation of the exit tax at Appendix 1 to this Statement.

Please provide the computation of the related interest at Appendix 2 to this Statement.

Section C - Payment of Exit Tax:

Tax is due in six equal instalments as per Section 629(2) TCA 1997 or on the occurrence of a relevant event (e.g. liquidation or migration to a non-EU Member State) as per Section 629(6) TCA 1997. Payment should be made to the Collector-General.

Payments of Exit Tax must be made by Electronic Fund Transfer (EFT) to the following Bank Account:

Account name: Office of the Revenue Commissioners – UTD EFT – Public Bank Account

Danske Bank

International House

3 Harbourmaster Place

Dublin 1

BIC: DABAIE2D

IBAN: IE37DABA95159920003514

Please also note that when making payment the following narrative should be included on the EFT: "ET", followed by the previous Irish Tax Reference Number of the company on whose behalf payment is made, e.g. "ET1234567A".

It is important to quote this narrative to ensure that the tax payment is brought to account correctly.

Failure to pay a tax liability, or failure to pay on time, can result in enforced collection.

Enforcement carries costs, additional to any interest charged.

Signature:

Capacity of Signatory:

Date:

D	D	M	M	Y	Y	Y	Y
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Current Address
(include Eircode):

Phone Number:

E-mail Address:

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.

