

FORM IU(3e)



“De Minimis” Election by Investment Undertaking for Year of Assessment

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Tax Reference Number

Remember to quote this number in all correspondence or when calling at your Revenue office.

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Name and Address of Investment Undertaking

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Return Address

Office of the Revenue Commissioners Large Corporates Division Financial Services - Financing & Investment Funds Branch Geata na Cathrach, Fairgreen, Galway H91 W36K
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Please refer to the Notes section below before completing this form.

This return form is available from the Revenue website www.revenue.ie. It is intended to make the facility available shortly whereby returns of this type may be completed electronically via the Revenue Online Service (ROS).

This pdf format is to be either printed and completed manually or, completed on screen, then printed (with a copy retained for your records) and returned to Revenue at address shown above.

Notes

In accordance with the requirements of Section 739E(2A)(a)(ii), Taxes Consolidation Act 1997, this return should be completed:

- By a person authorised to act on behalf of the Investment Undertaking;
- In respect of each year of assessment, on or before 31 March in the year following the year of assessment;
- If applicable, nil returns in respect of each Affected Unitholder are to be made.

You must sign this declaration

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

Signature

Date

D	D	M	M	Y	Y	Y	Y
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Capacity of Signatory*

Telephone Number

Name of Investment Undertaking

Branch/Business Address, if different from above.

* e.g. management company/administrator, etc.

