

FORM IU(3e)



“De Minimis” Election by Investment Undertaking for Year of Assessment 20

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

Name and Address of Investment Undertaking

Return Address: Office of the Revenue Commissioners, High Wealth & Financial Services Division, Financing & Investment Funds Branch, Geata na Cathrach, Fairgreen, Galway, H91 W36K

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.

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](http://www.revenue.ie) page on www.revenue.ie. Details of this policy are also available in hard copy upon request.

You must sign 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 Number

Name of Investment Undertaking

Branch / Business Address, if different from above

* e.g. management company / administrator, etc

Name of IU:

Tax Reference Number of IU:

Unit Holder's Account Number	Name of each Affected Unitholder	Unit Holder's Tax Reference Number	Unitholder's Address	Total N.A.V. of Unitholder's holding at calculation date €

Penalties	The law provides for penalties for the making of a false or incomplete return.
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