

# FORM QAD1



## QUALIFYING AVOIDANCE DISCLOSURE

Disclosure and Declaration in accordance with Section 811D of the  
Taxes Consolidation Act 1997

Please complete and return this form to the appropriate Revenue office.

**Use any envelope and write "Freepost" above the address NO STAMP REQUIRED**

In order to be a Qualifying Avoidance Disclosure for the purposes of Section 811D of the Taxes Consolidation Act 1997 this form must be completed and received by the Revenue Commissioners together with the following:

- payment of any tax due and payable in respect of any matter contained in this disclosure; and
- payment of interest due on the late payment of that tax.

A qualifying avoidance disclosure may only be made in respect of a transaction which was commenced after 23 October 2014.

**THIS FORM MUST BE SIGNED BY THE TAXPAYER**

**NOTE: Where more than one individual is a party to the transaction which is the subject matter of the disclosure this form must be completed and signed by each party separately.**

### 1. Taxpayer Details (PLEASE COMPLETE IN BLOCK CAPITALS)

(If more space is required please continue on Form QAD1 (continuation sheet))

Full Name:	_____									
Address: (Incl. Eircode)	_____									
Email:	_____									
Telephone:	_____									
Tax Reference Number (see note 4):	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									
Tax Advisor Identification Number (TAIN) if applicable:	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									

**2. Transaction Details**

(If more space is required please continue on Form QAD1 (continuation sheet))

Name (if any) by which transaction is known: _____									
Date Transaction Commenced:	<table border="1"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y	Y	Y
D	D	M	M	Y	Y	Y	Y		
Tax-head(s): _____									
Tax: (see note 3)	€ _____ .00								
Interest due from _____ to _____									
Interest:	€ _____ .00								
Payment(s) already made, if any:	€ _____ .00								

**3. Detailed Description of the Transaction**

(If more space is required please continue on Form QAD1 (continuation sheet))

**4. Relevant Provisions of the Acts / Tax-heads / Periods** (see note 1)  
(If more space is required please continue on Form QAD1 (continuation sheet))

**5. Documents and Forms**  
(If more space is required please continue on Form QAD1 (continuation sheet))

Number of Forms QAD1 (continuation sheets) used:

List of all documents included in this Disclosure:

## 6. Mandatory Disclosure

Is the transaction to which this Form QAD1 relates a disclosable transaction under the Mandatory Disclosure regime?

Yes  No  (Insert X as appropriate)

If 'Yes', was a Transaction Number assigned to the transaction under the Mandatory Disclosure regime?

Yes  No  (Insert X as appropriate)

If 'Yes', provide the Transaction Number

If 'No', has a completed Form MD7 been submitted to Revenue?

Yes  No  (Insert X as appropriate)

## 7. Declaration

I hereby declare that all matters contained in this disclosure are correct and complete to the best of my knowledge, information and belief.

Signed: \_\_\_\_\_

Print Name: \_\_\_\_\_

Witness: \_\_\_\_\_

Print Name: \_\_\_\_\_

Date:

D	D	M	M	Y	Y	Y	Y
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A Form QAD2 may be completed and submitted with this Form QAD1 where a taxpayer wishes to voluntarily specify the amount of the surcharge which they believe is applicable in their case.

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

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.

## Notes

1. A Form QAD1 can be used to make a qualifying avoidance disclosure where, but for one of the specific anti-avoidance provisions listed below or Section 811C Taxes Consolidation Act (“TCA”) 1997, a tax advantage would have arisen to a taxpayer. This box should include the details of any section(s) that apply to the transaction as a whole, as well as identifying which of the anti-avoidance provisions (either a specific anti-avoidance provision or Section 811C) applies.
2. The Specific Anti-Avoidance provisions referred to are:
  - Section 381B TCA 1997
  - Section 381C TCA 1997
  - Section 546A TCA 1997
  - Section 590 TCA 1997
  - Section 806 TCA 1997
  - Section 807A TCA 1997
  - Section 811B TCA 1997
  - Section 812 TCA 1997
  - Section 813 TCA 1997
  - Section 814 TCA 1997
  - Section 815 TCA 1997
  - Section 816 TCA 1997
  - Section 817 TCA 1997
  - Section 817A TCA 1997
  - Section 817B TCA 1997
  - Section 817C TCA 1997
3. A computation showing how this amount is arrived at should be submitted with this form. An explanation of any assumptions or the rationale behind any figures should be provided.
4. Tax Reference Number means:
  - Personal Public Service Number (PPSN), in the case of an individual, or
  - The reference number stated on any return of income form or notice of assessment issued by an inspector or the VAT registration number, in any other case.