



## TAX AVOIDANCE SURCHARGE

### Calculation of surcharge arising under Section 811D Taxes Consolidation Act 1997

In order to file a qualifying avoidance disclosure a taxpayer must complete a Form QAD1 and make a payment of the tax and interest. This Form QAD2 may be used where a taxpayer wishes to voluntarily specify the level of surcharge which they believe is applicable in their case.

<b>Name:</b>	
<b>Tax Reference Number</b> (see note 1):	

### 1. Rate of surcharge

Insert X into the relevant box in order to indicate the level of surcharge which the taxpayer believes arises in this case:			
	Taxpayer Initiated Disclosure or not a Disclosable Transaction under the Mandatory Disclosure Regime	Disclosable Transaction under the Mandatory Disclosure Regime	
A valid Protection Notification has been submitted and the tax advantage would not arise but for the General Anti-Avoidance Rule	0%		
Disclosure made within a period of 24 months of the end of the chargeable period in which the transaction was commenced and where a Revenue officer has not commenced any inquiry into the transaction	0%	3%	
A disclosure, other than a disclosure above where a Revenue officer has not withdrawn or denied the tax advantage	3%	6%	
A disclosure made after a Revenue officer has withdrawn or denied a tax advantage but the taxpayer has not made an appeal	5%	10%	
A disclosure where a taxpayer has made an appeal against the withdrawal or denial of the tax advantage but that appeal has not yet been heard by the Tax Appeals Commission	10%	20%	
All Other Cases	30%	30%	
<b>Note:</b> See paragraphs 7.9 and 7.10 of the Code of Practice for Revenue Compliance Interventions for a description of 'Disclosable Transaction' and a definition of 'Taxpayer Initiated Disclosure'			

### 2. Calculation of surcharge

Tax (amount disclosed in part 2 of the Form QAD1):	€	.00
Rate of Surcharge (as specified above at part 1):		%
Surcharge arising under Section 811D TCA 1997:	€	.00
Payment(s) of surcharge already made, if any:	€	.00

### 3. Declaration and Signature

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

Signature:		Date:	
Capacity of signature:			

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. 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.