MANDATORY DISCLOSURE OF CERTAIN TRANSACTIONS (PROMOTERS)

Form MD1

In accordance with Chapter 3 of Part 33 of the Taxes Consolidation Act 1997

This form should be completed by a **promoter**, disclosing under section 817E of the Taxes Consolidation Act 1997,

and returned to:-

Office of the Revenue Commissioners
Mandatory Disclosure Unit
Large Cases - High Wealth Individuals Division
Castle View
52/57 South Great George's Street
Dublin 2, D02 HF50

Internal use only

Transaction no:

Date Received:

The completed form must be received within 5 days after the relevant date (as defined in section 817D of the Taxes Consolidation Act 1997).
Receipt of completed form will be acknowledged promptly.

Any Taxpayer submitting a mandatory disclosure can do so via **MyEnquiries** by including mandatorydisclosures@revenue.ie in the FAO section.

Guidance on making a disclosure is available at www.revenue.ie

1. Promoter Details (please complete in BLOCK CAPITALS)

Full Name:

Business Address:
(Incl. Eircode)

E-mail Address, if any:

Telephone Number:

Tax Advisor Identification Number (TAIN) if applicable:

Tax Reference Number (See Note 1):

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Irish Tax and Customs

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Transaction no:

2. Specified Descriptions

From the following list, please indicate the specified description which applies to this transaction. Where more than one description applies, please indicate all such descriptions:

Confidentiality (s.817DA(2))	☐	Employment Schemes (s.817DA(7))	☐
Fees (s.817DA(3))	☐	Income into Capital Schemes (s.817DA(8))	☐
Standardised Tax Products (s.817DA(4))	☐	Income into Gift Schemes (s.817DA(9))	☐
Loss Schemes - Individuals (s.817DA(5))	☐	Discretionary trusts (s.817DA(10))	☐
Loss Schemes - Companies (s.817DA(6))	☐		

3. Transaction Details

3.1. Name (if any) by which transaction is known:

3.2. Relevant Date:

D D M M Y Y Y Y

3.3. Summary of transaction:

Internal Use Only

Transaction no:

3.4. Detailed Description

Full details of each element of the transaction that is the subject of this disclosure. The information provided should be sufficient to enable the Revenue Commissioners to understand precisely how the scheme operates or is intended to operate.
(If more space is required, please continue on Form MD3 (continuation sheet))

4. Relevant Provisions of the Acts (See Note 2)

Full reference to the provisions of the Acts which are considered to be relevant to the treatment of the transaction for tax purposes:
(If more space is required, please continue on Form MD3 (continuation sheet))

Internal Use Only

Transaction no:

5. How the Relevant Provisions of the Acts apply to the Transaction

Full details of how in the opinion of the promoter, each of the relevant provisions of the Acts referred to above apply, or do not apply, to the transaction.
(If more space is required, please continue on Form MD3 (continuation sheet))

6. Declaration

The information I have given on this form and any continuation sheets is correct and complete to the best of my knowledge and belief.

Signature:

Name of Signatory:
(please complete in BLOCK CAPITALS)

Capacity in which signed:

Date: D D M M Y Y Y Y

Number of Forms MD3 (continuation sheet) used:

NOTES

Note 1.

Tax Reference Number is defined in section 817D of the Taxes Consolidation Act 1997 as follows:

- in the case of an individual, the individual's PPSN, and
- in any other case -
  - the reference number stated in any return of income form or notice of assessment issued to the person by the Revenue Commissioners, or
  - the registration number of the person for the purposes of value-added tax.

Note 2.

The Acts are defined in section 817D of the Taxes Consolidation Act 1997 as follows:

- the Tax Acts,
- the Capital Gains Tax Acts,
- Part 18D of the Taxes Consolidation Act 1997,
- the Value-Added Tax Consolidation Act 2010 and the enactments amending or extending that Act,
- the Capital Acquisitions Tax Consolidation Act 2003 and the enactments amending or extending that Act,
- the Stamp Duty Consolidation Act 1999 and the enactments amending or extending that Act,
- the statutes relating to the duties of excise and the management of those duties and any instruments made thereunder and any instruments made under any other enactment relating to tax.

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.

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.

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