

Form MD4



MANDATORY DISCLOSURE OF CERTAIN TRANSACTIONS (CLIENT LIST)

In accordance with Chapter 3 of Part 33 of the Taxes Consolidation Act 1997 and the Mandatory Disclosure of Certain Transactions Regulations 2011 (S.I. No. 7 of 2011)

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

and returned to:-

**Office of the Revenue Commissioners
Mandatory Disclosure Unit
High Wealth and Financial Services Division
Castle View
52/57 South Great George's Street
Dublin 2, D02 HF50**

Internal use only

Date Received:

The completed form must be received within 30 days after the date referred to in Regulation 24(1) (a), or within 5 days after the end of a calendar quarter, as appropriate (See Note 1).

A separate Form MD4 must be completed in respect of each transaction, the details of which have been returned in a Form MD1.

Transaction Reference Number (See Note 2):

This client list relates to -

Initial Client List:

Quarter ending 30 Sept:

Quarter ending 31 Mar:

Quarter ending 31 Dec:

Quarter ending 30 June:

Year:

(Please indicate in appropriate box.)

Transaction no:

Date Received:

Client Details (if more space is required, please continue on Form MD5 (continuation sheet))

Client Name:

Address: (Include Eircode)

Tax Reference Number (See Note 3), if known:

Client Name:

Address: (Include Eircode)

Tax Reference Number, if known:

Client Name:

Address: (Include Eircode)

Tax Reference Number, if known:

Transaction no:

Date Received:

Client Name:

Address: (Include Eircode)

Tax Reference Number, if known:

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:

Number of Forms MD5 (continuation sheet) used:

NOTES

Note 1.

Regulation 24(1)(a) requires a client list to be provided within 30 days after -

- (i) the promoter first makes the disclosable transaction available for implementation, or
- (ii) the promoter first becomes aware that a disclosable transaction has been implemented.

The particular circumstances, as set out in legislation, will determine which of (i) or (ii) applies.

Note 2.

Transaction Reference Number means the number quoted in the acknowledgement by the Revenue Commissioners of receipt of the Form MD1 in relation to this transaction.

Note 3.

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 PPS Number, 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.

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.