

**FORM EII 1 - SUPPLEMENTAL**  
**Relief for investment in corporate trades under Part 16 TCA 1997**



**SUPPLEMENTAL**

**Statement and declaration within the meaning of sections 501(3) and 501(5) TCA 1997**

This form, when completed in full, should be sent to:

Office of the Revenue Commissioners  
Incentives Branch  
Stamping Building  
Dublin Castle  
Dublin 2  
D02 HW86

Use any envelope and write "Freepost" above the address. No stamp required.

Alternatively it can be sent to [eiiadmin@revenue.ie](mailto:eiiadmin@revenue.ie) via **myaccount** or through ROS.

Please refer to the Notes on page 3 before completing this form.

An application which does not include all of the required supporting documentation will be treated as an incomplete application. Applications in respect of share issues on or after 2 November 2017 will be treated as incomplete applications where this supplemental form is not completed.

**7. New shareholder details – connected shareholders**

7.1. Does any shareholder, in respect of which relief is now being claimed, directly or indirectly hold:

7.1.1. Share capital in any company in the undertaking [s.492(4)(a)] Yes  No

7.1.2. Loan capital in any company in the undertaking [s.492(4)(b)] Yes  No

7.1.3. Voting power in the undertaking[s.492(4)(c)] Yes  No

7.2. Does any associate of a shareholder, in respect of which relief is now being claimed, directly or indirectly hold

7.2.1. Share capital in any company in the undertaking [s.492(4)(a)] Yes  No

7.2.2. Loan capital in any company in the undertaking [s.492(4)(b)] Yes  No

7.2.3. Voting power in the undertaking[s.492(4)(c)] Yes  No

7.3. Is any shareholder, in respect of which relief is now being claimed, or any associate of such a shareholder entitled to acquire:

7.3.1. Share capital in any company in the undertaking [s.492(4)(a)] Yes  No

7.3.2. Loan capital in any company in the undertaking [s.492(4)(b)] Yes  No

7.3.3. Voting power in the undertaking[s.492(4)(c)] Yes  No

7.4. On a winding up of the company, would any shareholder, in respect of which relief is now being claimed, or any associate of such a shareholder be entitled to receive any of the assets of the company available for distribution to equity holders [s.492(6)].

Yes  No

If the answer to questions 7.1 to 7.4 were no, skip to question 7.8.

7.5. Where a shareholder, in respect of which relief is now being claimed, or an associate of such a shareholder holds shares in the undertaking, were those shares in respect of which relief under Part 16 TCA 1997 was granted Yes  No

7.6. If the answer to question 7.5 is yes, during a period starting 2 years before the share issue date (or incorporation if the company is newly incorporated) and ending 4 years after the share issue date, the shareholder, in respect of whom relief is now being sought, or a person connected with that shareholder, will not have control of the undertaking Yes  No

7.7. If the answer to question 7.5 is no

7.7.1. were the shares acquired on the formation of the company, prior to any other shares being issued, and Yes  No

7.7.2. when the shares were issued the company had not commenced, or made preparations for, the carrying on of any trade or business Yes  No

### 7.8. Documents to be attached

7.8.1. Full list of people who hold share capital, loan capital, voting rights or rights to assets on a winding up, and details of their share capital etc.

7.8.2. If the answer to question 7.5 is yes, details of the previous relief

7.8.3. If the answer to question 7.7 is yes, details of when the shares were acquired and when the preparatory activities of the company commenced.

### Declaration

I declare that to the best of my knowledge and belief:

- (i) the information given in this supplemental form is correct;
- (ii) nothing has occurred, or is expected to occur, which would reduce the amount of relief available to any of the shareholders in respect of which relief is sought; and

I acknowledge that on the happening of any event which gives rise to a withdrawal of relief, in whole or in part, the company and any person connected with the company who has knowledge of the event must, under s.503(1) and s.503(2) TCA 1997, notify Revenue, in writing within 60 days.

I acknowledge that if the information in this statement is found to be false or misleading, the company shall be liable to a penalty of €4,000 under s.501(6) TCA 1997.

Signature

Capacity: Company Secretary

Name

Date

## Notes.

1. Form EII 1 must be completed to apply for relief under the Employment and Investment Incentive. For share issues on or after 2 November 2017, this form must also be completed.
2. For the purposes of this form:
  - a. An associate includes:
    - i. a husband, wife, civil partner, ancestor, lineal descendant, brother or sister,
    - ii. a partner (in a partnership),
    - iii. the trustees of any family trust
  - b. Loan capital includes any debt incurred by the company such as
    - i. for money borrowed or capital assets acquired, or
    - ii. for any right to receive income created in favour of the company.

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.

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. Revenue's data protection policy and information on your data protection rights are available on [www.revenue.ie](http://www.revenue.ie).

**Additional Information**