

Irish Real Estate Funds (IREFs) declarations

Part 27-02b-01

This document should be read in conjunction with Chapter 1B of Part 27 and Schedule 2C Taxes Consolidation Act 1997

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Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

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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IREF declarations

Section 739K(1) defines a specified person for the purposes of Chapter 1B. A number of persons are specifically excluded from being specified persons provided that the appropriate declaration form has been provided to the IREF immediately before the IREF taxable event.

The authorised IREF declaration forms are included at the end of this manual for the following unit holders:

- Pension Scheme
- PRSA (including vested PRSA) Administrator
- PEPP (including a vested PEPP) Provider
- ARF¹
- UK Superannuation Scheme
- Investment undertaking (or a sub-fund that is a unit holder in another sub-fund of the same umbrella scheme)
- Company carrying on life business
- Charity
- UK Charity
- Credit Union
- Qualifying Company
- Qualifying intermediaries acting on behalf of pension schemes, PRSAs (including vested PRSAs), PEPP (including vested PEPP), ARFs, equivalent EU or EEA pension schemes, charities or credit unions.

The happening of an IREF taxable event in the absence of an appropriate declaration triggers a charge to IREF withholding tax, which is only refundable in certain limited circumstances (e.g. DTA relief).

Revenue introduced transitional arrangements to assist IREFs in getting the appropriate declarations in place where the IREF taxable event occurred prior to 30 June 2017. These transitional arrangements have now expired.

¹ Section 14 of Finance Act 2021 removed the specified income requirement for individuals exercising an ARF option and made a number of changes to AMRF legislation, effectively abolishing them. Any AMRFs immediately became ARFs on 1 January 2022.

**Irish Real Estate Funds (IREF)
Declaration for the purposes of Section 739K
Taxes Consolidation Act 1997**

Pension Scheme¹

Name of pension scheme: _____

Name of nominee account holder (if relevant): _____

Pension scheme address: _____

Irish tax reference number/TIN of the pension scheme: _____

Country of authorisation of the pension scheme: _____

Description and number of units: _____
(in respect of which this declaration is being made)

Name of IREF²: _____
(to whom declaration is being made)

- I declare that at the time of making this declaration, the person entitled to the units is a pension scheme;
- I declare that at the time of making this declaration, the above named pension scheme is entitled to the units in respect of which this declaration is made;
- I certify that the pension scheme is not a specified person (within the meaning of section 739K, following the application of section 739M);
- I undertake to provide to the IREF supporting information evidencing equivalence, where the pension scheme is one to which paragraph (f) applies;
- I undertake to notify the IREF if the above named pension scheme becomes a specified person;
- I certify that, to the best of my knowledge and belief, the IREF is not a personal portfolio IREF in respect of the pension scheme;
- I certify that, to the best of my knowledge and belief, the information contained in this declaration is true and correct.

Signature of declarant: _____

Name of authorised signatory³ (print): _____

Capacity in which declaration is made: _____

Date: ____ / ____ / ____

IMPORTANT NOTES

1. A pension scheme is a fund approved under section 774, 784(4) or 785(5) or a person exempt from income tax under section 790B or an equivalent scheme authorised by a Member State or an EEA State and subject to equivalent supervisory and regulatory arrangements. For further details on equivalency please refer to the Tax and Duty Manual (TDM) [Part 27-01b-02](#).
2. The IREF is either
 - (i) the investment undertaking, or
 - (ii) where the investment undertaking is an umbrella scheme, the sub-fund in which units are held.
3. This declaration must be signed by:
 - (i) the administrator (within the meaning of Section 770 TCA, 1997) in the case of an exempt approved scheme (within the meaning of Section 774 TCA, 1997), or
 - (ii) the person lawfully carrying on in the State the business of granting annuities on human life with whom the contract is made in the case of a retirement annuity contract to which section 784 or 785 TCA, 1997 applies, or the trustees in the case of a trust scheme to which section 784 or 785 TCA, 1997 applies, or
 - (iii) a person who holds power of attorney from the pension scheme. A copy of the power of attorney should be furnished to support this declaration.
4. This is a form authorised by the Revenue Commissioners. It may be subject to inspection by Revenue. It is an offence to make a false declaration.

**Irish Real Estate Funds (IREF)
Declaration for the purposes of Section 739K Taxes Consolidation Act 1997**

PRSA¹ Administrator (regarding PRSA and vested PRSA)

Name of PRSA Administrator: _____

Name of nominee account holder (if relevant): _____

Address of PRSA Administrator: _____

Country of authorisation of the PRSA Administrator: _____

Irish tax reference number/TIN of the PRSA Administrator: _____

Name of PRSA: _____

Name of Beneficial Owner: _____

(The beneficial owner is the person who is beneficially entitled to the units and on whose behalf the PRSA Administrator is acting)

Address of Beneficial Owner: _____

Irish tax reference number/TIN of the Beneficial Owner: _____

Description and number of units: _____

(in respect of which this declaration is being made)

Name of IREF²: _____

(to whom declaration is being made)

- I declare that at the time this declaration is made, the units in respect of which this declaration is made-
 - are assets of a PRSA or a vested PRSA and,
 - are managed by the declarer for the above named individual who is beneficially entitled to the units;
- I certify that the PRSA or vested PRSA is not a specified person (within the meaning of section 739K, following the application of section 739M);
- I undertake to provide to the IREF supporting information evidencing equivalence, where the PRSA or vested PRSA is one to which paragraph (f) applies;
- I undertake that, if the units cease to be assets of the PRSA or a vested PRSA, including a case where the units are transferred to another PRSA or vested PRSA, I will notify the IREF accordingly;
- I undertake to notify the IREF if the PRSA or vested PRSA becomes a specified person;
- I certify that, to the best of my knowledge and belief, the IREF is not a personal portfolio IREF in respect of the PRSA or the vested PRSA;
- I certify that to the best of my knowledge and belief, the information contained in this declaration is true and correct.

Signature of declarant: _____

Name of authorised signatory³ (print): _____

Capacity in which declaration is made: _____

Date: ____ / ____ / ____

IMPORTANT NOTES

1. PRSA includes a vested PRSA within the meaning of section 790D(1) and an equivalent scheme authorised by a Member State or an EEA State and subject to equivalent supervisory and regulatory arrangements. For further details on equivalency please refer to the TDM [Part 27-01b-02](#).
2. The IREF is either:
 - (i) the investment undertaking, or
 - (ii) where the investment undertaking is an umbrella scheme, the sub-fund in which the units are held.
3. This declaration must be signed by a PRSA administrator. Where a PRSA administrator is a company, the declaration must be signed by the company secretary or such other authorised officer. It may also be signed by a person who holds power of attorney from the declarant. A copy of the power of attorney should be furnished with this declaration.
4. This is a form authorised by the Revenue Commissioners. It may be subject to inspection by Revenue. It is an offence to make a false declaration.

A more recent version of this manual is available.

**Irish Real Estate Funds (IREF)
Declaration for the purposes of Section 739K Taxes Consolidation Act 1997**

PEPP¹ Provider (regarding PEPPs and vested PEPPs)

Name of PEPP Provider: _____

Name of nominee account holder (if relevant): _____

Address of PEPP Provider: _____

Country of authorisation of the PEPP Provider: _____

Irish tax reference number/ TIN of the PEPP Provider: _____

Name of PEPP: _____

Name of Beneficial Owner: _____

(The beneficial owner is the person who is beneficially entitled to the units and on whose behalf the PEPP Provider is acting)

Address of Beneficial Owner: _____

Irish tax reference number/TIN of the Beneficial Owner: _____

Description and number of units: _____
(in respect of which this declaration is being made)

Name of IREF²: _____
(to whom declaration is being made)

- I declare that at the time this declaration is made, the units in respect of which this declaration is made-
 - are assets of a PEPP or a vested PEPP, and,
 - are managed by the declarer for the above named individual who is beneficially entitled to the units;
- I certify that the PEPP or vested PEPP is not a specified person (within the meaning of section 739K, following the application of section 739M);
- I undertake to provide to the IREF supporting information evidencing equivalence, where the PEPP or vested PEPP is one to which paragraph (f) applies;
- I undertake that, if the units cease to be assets of the PEPP or vested PEPP, including a case where the units are transferred to another PEPP or vested PEPP, I will notify the IREF accordingly;
- I undertake to notify the IREF if the PEPP becomes a specified person;
- I certify that, to the best of my knowledge and belief, the IREF is not a personal portfolio IREF in respect of the PEPP;
- I certify that to the best of my knowledge and belief, the information contained in this declaration is true and correct.

Signature of declarant: _____

Name of authorised signatory³ (print): _____

Capacity in which declaration is made: _____

Date: ____ / ____ / ____

IMPORTANT NOTES

1. PEPP includes a vested PEPP within the meaning of section 790D(1) and an equivalent scheme authorised by a Member State or an EEA State and subject to equivalent supervisory and regulatory arrangements. For further details on equivalency please refer to the TDM [Part 27-01b-02](#).
2. The IREF is either:
 - (iii) the investment undertaking, or
 - (iv) where the investment undertaking is an umbrella scheme, the sub-fund in which the units are held.
3. This declaration must be signed by a PEPP Provider. Where a PEPP Provider is a company, the declaration must be signed by the company secretary or such other authorised officer. It may also be signed by a person who holds power of attorney from the declarant. A copy of the power of attorney should be furnished with this declaration.
4. This is a form authorised by the Revenue Commissioners. It may be subject to inspection by Revenue. It is an offence to make a false declaration.

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Irish Real Estate Funds (IREF)
Declaration for the purposes of Section 739K Taxes Consolidation Act 1997
Qualifying Intermediaries regarding Approved Retirement Fund (“ARF”)¹

Name of qualifying fund manager: _____

Name of nominee account holder (if relevant): _____

Address of qualifying fund manager: _____

Country of authorisation of the qualifying fund manager¹: _____

Irish tax reference number/TIN of qualifying fund manager: _____

Name of beneficial owner: _____

(beneficial owner is the person who is beneficially entitled to the units and on whose behalf the qualifying fund manager is acting)

Address of beneficial owner: _____

Irish tax reference number/TIN of beneficial owner: _____

Description and number of units: _____

(in respect of which this declaration is being made)

Name of IREF²: _____

(to whom declaration is being made)

- I declare that at the time this declaration is made, the units in respect of which this declaration is made-
 - are assets of an ARF and,
 - are managed by the declarant for the above named individual who is beneficially entitled to the units;
- I undertake to notify the IREF if the units cease to be assets of the ARF including a case where the units are transferred to another such fund;
- I certify that the ARF is not a specified person (within the meaning of section 739K, following the application of section 739M);
- I undertake to provide to the IREF supporting information evidencing equivalence, where the ARF is one to which paragraph (f) applies;
- I undertake to notify the IREF if the above named ARF becomes a specified person;
- I certify that, to the best of my knowledge and belief, the IREF is not a personal portfolio IREF in respect of the ARF;
- I certify that to the best of my knowledge and belief, the information contained in this declaration is true and correct.

Signature of declarant: _____

Name of authorised signatory³ (print): _____

Capacity in which declaration is made: _____

Date: ____ / ____ / ____

IMPORTANT NOTES

1. An ARF is an approved retirement fund within the meaning of section 784A and an equivalent scheme authorised by a Member State or an EEA State and subject to equivalent supervisory and regulatory arrangements. For further details on equivalency please refer to the TDM [Part 27-01b-02](#).
2. The IREF is either:
 - (i) the investment undertaking, or
 - (ii) where the investment undertaking is an umbrella scheme, the sub-fund in which the units are held.
3. This declaration must be signed by a qualifying fund manager of an approved retirement fund/an approved minimum retirement fund. Where a qualifying fund manager is a company, the declaration must be signed by the company secretary or such other authorised officer. It may also be signed by a person who holds power of attorney from the declarant. A copy of the power of attorney should be furnished with this declaration.
4. This is a form authorised by the Revenue Commissioners. It may be subject to inspection by Revenue. It is an offence to make a false declaration.

A more recent version of this manual is available.

**Irish Real Estate Funds (IREF)
Declaration for the purposes of Section 739K
Taxes Consolidation Act 1997**

United Kingdom Superannuation Scheme¹

Name of superannuation scheme: _____

Name of nominee account holder (if relevant): _____

Address of superannuation scheme: _____

Description and number of units: _____

(in respect of which this declaration is being made)

Name of IREF²: _____

(to whom declaration is being made)

- I declare that at the time of making this declaration, the above-named superannuation scheme has been certified by the Competent Authority of the United Kingdom as equivalent to an Irish superannuation scheme, for the purposes of Article 11 of the Double Tax Agreement between Ireland and the United Kingdom;
- I declare that at the time of making this declaration, the above-mentioned superannuation scheme is entitled to the units in respect of which this declaration is made;
- I undertake to notify the IREF if the above-named superannuation scheme becomes a specified person (within the meaning of section 739K);
- I certify that to the best of my knowledge and belief, the information contained in this declaration is true and correct.

Signature of declarant: _____

Name of authorised signatory³ (print): _____

Capacity in which declaration is made: _____

Date: ____ / ____ / ____

IMPORTANT NOTES

1. A copy of the certification by the Competent Authority of the United Kingdom should be attached to this declaration.
2. The IREF is either:
 - (i) the investment undertaking, or
 - (ii) where the investment undertaking is an umbrella scheme, the sub-fund in which the units are held.
3. This declaration must be signed by a person who holds power of attorney from the superannuation scheme. A copy of the power of attorney should be furnished in support of this declaration.
4. This is a form authorised by the Revenue Commissioners. It may be subject to inspection by Revenue. It is an offence to make a false declaration.

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**Irish Real Estate Funds (IREF)
Declaration for the purposes of Section 739K Taxes Consolidation Act 1997**

Investment Undertaking

Name of investment undertaking: _____

Name of nominee account holder (if relevant): _____

Investment undertaking address: _____

Country of authorisation of the Investment Undertaking¹: _____

Irish tax reference number/TIN of the investment undertaking: _____

Description and number of units: _____
(in respect of which this declaration is being made)

Name of IREF²: _____
(to whom declaration is being made)

- I declare that at the time of making this declaration, the person entitled to the units is an investment undertaking;
- I declare that at the time of making this declaration, the above named investment undertaking, is entitled to the units in respect of which this declaration is made;
- I certify that the investment undertaking is not a specified person (within the meaning of section 739K, following the application of section 739M);
- I undertake to provide to the IREF supporting information evidencing equivalence, where the investment undertaking is one to which paragraph (f) applies;
- I undertake to notify the IREF if the above named investment undertaking becomes a specified person;
- I certify that, to the best of my knowledge and belief, the IREF is not a personal portfolio IREF in respect of the investment undertaking;
- I certify that to the best of my knowledge and belief, the information contained in this declaration is true and correct.

Signature of declarant: _____

Name of authorised signatory³ (print): _____

Capacity in which declaration is made: _____

Date: ____ / ____ / ____

IMPORTANT NOTES

1. Where the declaration is on behalf of a fund equivalent to an investment undertaking that is authorised by a Member State or an EEA State, refer to TDM [Part 27-01b-02](#) for details on equivalency.
2. The IREF is either:
 - (i) the investment undertaking, or
 - (ii) where the investment undertaking is an umbrella scheme, the sub-fund in which the units are held.
3. This declaration must be signed by an authorised officer of the investment undertaking. Where the investment undertaking is a company, the declaration must be signed by the company secretary or such other authorised officer of the company. It may also be signed by a person who holds power of attorney from the investment undertaking/company. A copy of the power of attorney should be furnished in support of this declaration.
4. This is a form authorised by the Revenue Commissioners. It may be subject to inspection by Revenue. It is an offence to make a false declaration.

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**Irish Real Estate Funds (IREF)
Declaration for the purposes of Section 739K Taxes Consolidation Act 1997**

Company carrying on life business

Name of company carrying on life business: _____

Name of nominee account holder (if relevant): _____

Address of life company: _____

Country of authorisation of the life company¹: _____

Irish tax reference number/TIN of the life company: _____

Description and number of units: _____

(in respect of which this declaration is being made)

Name of IREF²: _____

(to whom declaration is being made)

- I declare that at the time of making this declaration, the above named company is a company carrying on life business with the meaning of section 706 TCA 1997;
- I declare that at the time of making this declaration, the above named company is entitled to the units in respect of which this declaration is made;
- I certify that the above named company is not a specified person (within the meaning of section 739K, following the application of section 739M);
- I undertake to provide to the IREF supporting information evidencing equivalence, where the life company is one to which paragraph (f) applies;
- I undertake to notify the IREF if the above named company becomes a specified person;
- I certify that, to the best of my knowledge and belief, the IREF is not a personal portfolio IREF in respect of the life company;
- I certify that, to the best of my knowledge and belief, the information contained in this declaration is true and correct.

Signature of declarant: _____

Name of authorised signatory³ (print): _____

Capacity in which declaration is made: _____

Date: ____ / ____ / ____

IMPORTANT NOTES

1. Where the declaration is on behalf of a company carrying on life business that is authorised by a Member State or an EEA State, refer to TDM [Part 27-01b-02](#) for details on equivalency.
2. The IREF is either:
 - (i) the investment undertaking, or
 - (ii) where the investment undertaking is an umbrella scheme, the sub-fund in which the units are held.
3. This declaration must be signed by the company secretary or such other authorised officer of the company carrying on life business. It may also be signed by a person who holds the power of attorney from the company. A copy of the power of attorney should be furnished in support of this declaration.
4. This is a form authorised by the Revenue Commissioners. It may be subject to inspection by Revenue. It is an offence to make a false declaration.

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**Irish Real Estate Funds (IREF)
Declaration for the purposes of Section 739K Taxes Consolidation Act 1997**

Charity¹

Name of charity: _____

Name of nominee account holder (if relevant): _____

Address of charity: _____

Charity exemption number (CHY) as issued by Revenue: _____

Description and number of units: _____

(in respect of which this declaration is being made)

Name of IREF²: _____

(to whom declaration is being made)

- I declare that at the time of making this declaration, the above named charity is exempt from income tax under schedule D by virtue of section 207(1)(b) or corporation tax by virtue of section 207(1)(b) as it applies for the purposes of corporation tax under section 76(6);
- I declare that at the time of making this declaration, the above mentioned charity is entitled to the units in respect of which this declaration is made;
- I declare that at the time of making this declaration, the units in respect of which this declaration is made are held for charitable purposes only and form part of the assets of a body of persons or trust treated by the Revenue Commissioners as a body or trust established for charitable purposes only, or are, according to the rules or regulations established by statute, charter, decree, deed of trust or will, held for charitable purposes only and are so treated by the Revenue Commissioners;
- I undertake to notify the IREF if the above named charity becomes a specified person (within the meaning of section 739K);
- I certify that to the best of my knowledge and belief, the information contained in this declaration is true and correct.

Signature of declarant: _____

Name of authorised signatory³ (print): _____

Capacity in which declaration is made: _____

Date: ____ / ____ / ____

IMPORTANT NOTES

1. Where the declaration is on behalf of an EU/EEA charity, refer to the TDM [Part 27-01b-02](#) for details of equivalent treatment.
2. The IREF is either:
 - (i) the investment undertaking, or
 - (ii) where the investment undertaking is an umbrella scheme, the sub-fund in which the units are held.
3. This declaration must be signed by the trustees or other authorised officer of a body of persons or trust established for charitable purposes only within the meaning of section 207 and section 208. Where a charity is a company, the declaration should be signed by the company secretary or such other authorised officer. It may also be signed by a person who holds power of attorney from the charity. A copy of the power of attorney should be furnished in support of this declaration.
4. This is a form authorised by the Revenue Commissioners. It may be subject to inspection by Revenue. It is an offence to make a false declaration.

A more recent version of this manual is available.

**Irish Real Estate Funds (IREF)
Declaration for the purposes of Section 739K
Taxes Consolidation Act 1997**

United Kingdom Charity¹

Name of charity: _____

Name of nominee account holder (if relevant): _____

Address of charity: _____

Description and number of units: _____

(in respect of which this declaration is being made)

Name of IREF²: _____

(to whom declaration is being made)

- I declare that at the time of making this declaration, the above named charity has been certified by the Competent Authority of the United Kingdom as equivalent to an Irish Charity, for the purposes of Article 11 of the Double Tax Agreement between Ireland and the United Kingdom;
- I declare that at the time of making this declaration, the above mentioned charity is entitled to the units in respect of which this declaration is made;
- I undertake to notify the IREF if the above named charity becomes a specified person (within the meaning of section 739K);
- I certify that to the best of my knowledge and belief, the information contained in this declaration is true and correct.

Signature of declarant: _____

Name of authorised signatory³ (print): _____

Capacity in which declaration is made: _____

Date: ____ / ____ / ____

IMPORTANT NOTES

1. A copy of the certification by the Competent Authority of the United Kingdom should be attached to this declaration.
2. The IREF is either:
 - (i) the investment undertaking, or
 - (ii) where the investment undertaking is an umbrella scheme, the sub-fund in which the units are held.
3. This declaration must be signed by the trustees or other authorised officer of a body of persons or trust established for charitable purposes. Where a charity is a company, the declaration should be signed by the company secretary or such other authorised officer. It may also be signed by a person who holds power of attorney from the charity. A copy of the power of attorney should be furnished in support of this declaration.
4. This is a form authorised by the Revenue Commissioners. It may be subject to inspection by Revenue. It is an offence to make a false declaration.

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**Irish Real Estate Funds (IREF)
Declaration for the purposes of Section 739K Taxes Consolidation Act 1997**

Credit Union

Name of Credit Union: _____

Name of nominee account holder (if relevant): _____

Address of Credit Union: _____

Irish tax reference number of Credit Union: _____

Description and number of units: _____

(in respect of which this declaration is being made)

Name of IREF¹: _____

(to whom declaration is being made)

- I declare that at the time of making this declaration, the above named Credit Union is entitled to the units in respect of which this declaration is made;
- I declare that at the time this declaration is made, the person entitled to the units is a Credit Union within the meaning of section 2 of the Credit Union Act 1997;
- I undertake to notify the IREF if the above named Credit Union becomes a specified person (within the meaning of section 739K);
- I declare that, to the best of my knowledge and belief, the information contained in this declaration is true and correct.

Signature of declarant: _____

Name of authorised signatory² (print): _____

Capacity in which declaration is made: _____

Date: ____ / ____ / ____

IMPORTANT NOTES

1. The IREF is either:
 - (i) the investment undertaking, or
 - (ii) where the investment undertaking is an umbrella scheme, the sub-fund in which the units are held.
2. This declaration must be signed by the company secretary or such other authorised officer. It may also be signed by a person who holds power of attorney from the Credit Union. A copy of the power of attorney should be furnished with the declaration.
3. This is a form authorised by the Revenue Commissioners. It may be subject to inspection by Revenue. It is an offence to make a false declaration.

A more recent version of this manual is available.

**Irish Real Estate Funds (IREF)
Declaration for the purposes of Section 739K Taxes Consolidation Act 1997**

Qualifying Company (within the meaning of section 110 TCA 1997)

Name of qualifying company: _____

Name of nominee account holder (if relevant): _____

Qualifying company address: _____

Irish tax reference number of qualifying company: _____

Description and number of units: _____

(in respect of which this declaration is being made)

Name of IREF¹: _____

(to whom declaration is being made)

- I declare that the above named company is entitled to the units in respect of which this declaration is made;
- I declare that at the time of making this declaration, the person entitled to the units is a qualifying company (within the meaning of section 110);
- I undertake to notify the IREF if the above named qualifying company becomes a specified person (within the meaning of section 739K);
- I certify that to the best of my knowledge and belief, the information contained in this declaration is true and correct.

Signature of declarant: _____

Name of authorised signatory² (print): _____

Capacity in which declaration is made: _____

Date: ____ / ____ / ____

IMPORTANT NOTES

1. The IREF is either:
 - (i) the investment undertaking, or
 - (ii) where the investment undertaking is an umbrella scheme, the sub-fund in which the units are held.
2. This declaration must be signed by the company secretary or such other authorised officer of the qualifying company. It may also be signed by a person who holds the power of attorney from the qualifying company. A copy of the power of attorney should be furnished in support of this declaration.
3. This is a form authorised by the Revenue Commissioners. It may be subject to inspection by Revenue. It is an offence to make a false declaration.

A more recent version of this manual is available.

**Irish Real Estate Funds (IREF)
Declaration for the purposes of Section 739K Taxes Consolidation Act 1997**

**Qualifying intermediary¹ acting on behalf of pension schemes, PRSAs, PEPPs, ARFs,
charities or credit unions**

Name of qualifying intermediary: _____

Address of qualifying intermediary: _____

Description and number of units: _____

Account reference: _____

(in respect of which this declaration is being made)

Name of IREF: _____

(to whom this declaration is being made)

I declare that I am only applying for units on behalf of persons who are –

- a) a pension scheme²;
- b) an equivalent pension scheme³ authorised by a Member State or an EEA State;
- c) Credit Unions; or
- d) a charity,

where neither (a) nor (b) above is a specified person, following the application of section 739M(3), in respect of the IREF into which the investment is made;

I also declare that -

- unless I specifically notify you to the contrary at the time of application, all applications for units made by me from the date of this application will be made on behalf of the persons referred to above; and
- I will inform you in writing if I become aware that any person from whom I accept investments ceases to be a person referred to above.

Signature of declarant: _____

Name of authorised signatory² (print): _____

Capacity in which declaration is made: _____

Date: ____ / ____ / ____

IMPORTANT NOTES

1. A “qualifying intermediary” means a person who carries on a Central Bank authorised business of holding units in an IREF, other than a PPIREF, on behalf of other persons. Those other persons must be a pension scheme, an equivalent pension scheme, a credit unions or charities.
2. A “pension scheme” collectively includes: a fund approved under section 774, 784(4) or 785(5), an approved retirement fund within the meaning of section 784A, a PRSA (including a vested PRSA within the meaning of section 790D(1)), a PEPP (including a vested PEPP within the meaning of section 790D(1)) or a person exempt from income tax under section 790B.
3. An “equivalent pension scheme” means a pension scheme equivalent to those pension schemes referred in Note 2 above, authorised by a Member State or an EEA state and subject to supervisory and regulatory arrangements at least equivalent to those pension schemes in the State.
4. This declaration must be signed by the qualifying intermediary. Where the qualifying intermediary is a company, it must be signed by the company secretary or such other authorised officer of the company. It may also be signed by a person who holds power of attorney from the company. A copy of the power of attorney should be furnished in support of this declaration.
5. This is a form authorised by the Revenue Commissioners. It may be subject to inspection by Revenue. It is an offence to make a false declaration. A qualifying intermediary completing this declaration must ensure that the persons to which they are acting as qualifying intermediary for would be entitled to make a declaration in their own right if the qualifying intermediary was not in place. If requested a qualifying intermediary must provide Revenue with documentation that these checks have been performed.