

Application for approval by the Revenue Commissioners

RECOGNISED INTERMEDIARY



Under the relevant legislation (see note 1) a recognised intermediary is not charged to stamp duty on a transfer to it of Irish securities where such transfer is not effected in connection with excluded business as defined in the relevant legislation.

Name & Address of Applicant (include Eircode, if applicable):

(1) We confirm that we are a member firm of:

The Irish Stock Exchange Limited

The London Stock Exchange plc

Other designated exchange or market

Specify:

(2) **CREST Participant ID(s):**
(see note 2)

(3) We hereby apply for approval as a recognised intermediary within the meaning of the relevant legislation.

In this respect we certify that –

- a. we have considered the relevant legislation and confirm that we are an intermediary as defined in the relevant legislation;
- b. we will not claim relief as a recognised intermediary in respect of any transfer of securities effected in connection with excluded business as defined in the relevant legislation;
and
- c. we hereby consent to have the relevant records of the firm made available to an officer of the Revenue Commissioners, when so required, for the purposes of verifying compliance with the relevant legislation.

(4) The address at which the Revenue Commissioners can contact the applicant in relation to its accounting for stamp duty is as follows (include Eircode, if applicable):

Telephone:

Email:

Name:

Capacity:

(BLOCK CAPITALS)

(Director, Company Secretary, etc.)

Signed: _____

Date:

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Notes

- 1 The relevant legislation means section 75 of the Stamp Duties Consolidation Act 1999, as substituted by section 109 (1)(d) of the Finance Act 2007.
- 2 Specify each CREST Participant ID for which approval is sought.

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. 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.