

TAIN

--	--	--	--	--	--	--	--	--

--

NO STAMP REQUIRED

RETURN BY ANY COMPANY MAKING PAYMENTS TO ANY PERSON FOR SERVICES PROVIDED INCLUDING FEES, COMMISSIONS AND PAYMENTS FOR COPYRIGHT

Int. Version 2008

--	--	--	--	--	--	--	--

Please read the notes on page 4 before completing this form

PAYEE**PAYEE**

Surname or full title of company, firm etc. First Name <i>(if individual)</i>		
Private Address		
Business Name <i>(if any)</i>		
Business Address		
PAYEE'S Tax Reference Number	<div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> </div>	<div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> </div>
Total amount of payments made or Value of Consideration given	<div>€</div> <div> <div></div> <div></div> <div>,</div> <div></div> <div></div> <div></div> <div>,</div> <div></div> <div></div> <div></div> <div>.</div> <div>00</div> </div> <td> <div>€</div> <div> <div></div> <div></div> <div>,</div> <div></div> <div></div> <div></div> <div>,</div> <div></div> <div></div> <div></div> <div>.</div> <div>00</div> </div> </td>	<div>€</div> <div> <div></div> <div></div> <div>,</div> <div></div> <div></div> <div></div> <div>,</div> <div></div> <div></div> <div></div> <div>.</div> <div>00</div> </div>
Was VAT charged in this transaction? Tick <input checked="" type="checkbox"/> box	<div>Yes <input type="checkbox"/></div> <div>No <input type="checkbox"/></div>	<div>Yes <input type="checkbox"/></div> <div>No <input type="checkbox"/></div>
Nature of Consideration, if not money		
Nature of Services or Rights provided		

Tax Reference Number

--	--	--	--	--	--	--	--

Return of Payments where the total amount for the year exceeds €6,000 to any person for services provided including fees, commissions and payments for copyright.

Please read the notes on page 4 before completing this form

COMPLETE IN BLOCK LETTERS

PAYEE

PAYEE

Surname or full title of company, firm, etc. First Name <i>(if Individual)</i>																						
Private Address																						
Business Name <i>(if any)</i>																						
Business Address																						
PAYEE'S Tax Reference Number	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>												
Total amount of payments made or Value of Consideration given	€ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											€ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
Was VAT charged in this transaction? Tick <input checked="" type="checkbox"/> box	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>																				
Nature of Consideration, if not money																						
Nature of Services or Rights provided																						

NOTES

Payments to be returned by Companies on Form 46G (Company) include:

- payments made, in the course of the trade, business or activity, for services rendered in connection with the trade, business or activity including payments for services provided in connection with the formation, acquisition, development and disposal of the trade, business or activity (including such payments made on behalf of others),
- particulars of other valuable consideration, i.e. where the payment for the services provided is given in a form other than money,
- payments for copyright.

The amount of the payment for services shown should normally be exclusive of VAT. However, payments may be returned inclusive of VAT by companies, etc. whose records are maintained on a basis that would make it difficult to make the return on a VAT exclusive basis. Persons not registered for VAT may make returns inclusive or exclusive of VAT.

Indicate on the front page whether the figures enclosed are VAT inclusive. In the case of each transaction returned on pages 2 and 3 indicate if VAT was charged.

This return form may be completed on an accruals basis (as opposed to a strict payment basis) provided that this basis is then consistently applied.

Payments which may be excluded are those:

- Made to any person* where the total amount for the year does not exceed €6,000
- From which Income Tax has been deducted (e.g. PAYE, Withholding Tax)
- In which the value of goods provided as part of the service exceeds two-thirds of the total charge
- Made to Government Departments, Health Boards, VEC's, Local Authorities and Semi-State Bodies (such as ESB, Bord Gáis, An Post)
- Made to Non-Residents
- Made by a Principal, registered for Relevant Contracts Tax, where the payments are returned on Form RCT35.

*Person includes individual, company and any unincorporated body of persons.

Further Information is available in **Leaflet IT 16 Third Party Returns (Automatic Return of Certain Information)**, which is available on Revenue's website www.revenue.ie, from Revenue's Forms and Leaflets Service by phoning LoCall 1890 306 706 (Republic of Ireland only) or from any Revenue office.

The Services in respect of which returns of payments are required are:

Accountancy (including Auditing, Taxation, Secretarial, etc.), Actuarial, Advertising/Promotion, Agricultural/General Contracting, Architectural (including Draughtpersons), Auctioneering, Book-keeping, Building Repair/Maintenance, Catering, Cleaning, Commissions, Computer (including Software), Consultancy, Courier/Delivery, Dentistry, Diving, Electrical, Engineering, Entertainment (Musicians, Singers, etc.), Equipment/Plant Hire, Exhibitions, Haulage, Journalism, Legal, Medical, Merchandising, Model Agency, Nursing, Photographic, Plumbing, Printing, Promotion, Public Relations, Secretarial, Security & Investigation, Surveying, Training/Education, Translation/Interpreting, Transport, Vehicle Repair/Maintenance, Veterinary.

The following Third Party Returns can also be made automatically in electronic format if you wish:

- Form 8-2** By persons in receipt of income of others.
- Form 8-3** By any person who, as an agent, manages premises or is in receipt of rents or other payments arising from premises.
- Form 8-4** By any Authority/Body which makes any payment in the nature or for the purpose of rent subsidy in relation to any premises.
- Form 8B-A** By Financial Institutions paying or crediting interest to Irish residents without deduction of tax.
- Form 8B-B** By intermediaries who act in connection with the opening of foreign accounts with deposit holders.
- Form 8-D** By persons who act as intermediaries in relation to material interests in offshore products.
- Form 8-E** By any Relevant Deposit Takers in respect of Special Term Accounts.
- Form 8-F** By an auctioneer or any person carrying on a trade of dealing in any description of tangible moveable property.
- Form 8-G** By Credit Unions in relation to Special Term Share Accounts.
- Form 21R** By persons who are nominee holders of securities.
- Form 46G** By traders and other persons carrying on a business or activity (including Government Departments and Statutory Bodies).

Electronic Filing/Specifications

This return can be submitted electronically. A spreadsheet template is available on Revenue's website www.revenue.ie which can be submitted by secure email to OPED-3rdPartyReturns@revenue.ie. Additional information is included on Revenue's website - see *Third Party Returns - A guide to the submission of returns in electronic form* at www.revenue.ie/forms/tpr_guide.doc which provides technical specifications for the submission of returns in electronic format and includes information on secure email.

Audit

This return may be subject to Audit by Revenue. The law provides that Revenue may make enquiries or take such actions as are considered necessary to verify the accuracy of a return.

Penalties

The law provides for penalties for -

- Failure to make a return, **OR**
- The making of a false return, **OR**
- Helping to make a false return.

These include -

**PENALTIES from €125
FINES up to €126,970
and/or
IMPRISONMENT**