

# Form AOS1

## Acquisition by a Company of its own Shares

(or of shares in its holding company)



RETURN OF A PAYMENT WHICH, OR PART OF WHICH, A COMPANY TREATS AS NOT BEING A DISTRIBUTION BY VIRTUE OF SECTION 176 TAXES CONSOLIDATION ACT 1997 (TCA 1997)  
(a separate return is required in respect of each payment)

Name of Company

Address of Registered Office

  
  

Tax Reference Number

Company Accounting Period

FROM

TO

### DECLARATION

To be completed by Secretary or other authorised officer of the company

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

(a) the Company is an unquoted trading/holding company (See Note 2),

(b) (i)\* the redemption, repayment or purchase meets the requirements set out in subparagraph (i) of Section 176(1)(a) TCA 1997 (or, as the case may be, the said subsection (1) as applied by Section 176(2) TCA 1997), and the conditions set out in Sections 177 to 181 TCA 1997, so far as applicable, are satisfied in relation to the vendor of the shares, or

(ii)\* the person to whom the payment was made meets the requirements of subparagraphs (i) and (ii) of Section 176(1)(b) TCA 1997,

(c) the return is correct and complete.

\*Tick  as appropriate.

Signature

Date

Capacity

### NOTES

- Section 182 TCA 1997 requires a company to make a return of any payment which it treats as one which comes within subsection (1) or (2) of Section 176 TCA 1997. The return is required within nine months of the end of the accounting period in which the payment is made or within such other period as is specified by the Inspector.
- In paragraph (a) of the declaration "Company" means the company making the return except in a case where Section 176(2) TCA 1997 applies when it means the company whose shares were acquired. Delete either 'trading' or 'holding', as appropriate.
- A return need not be made for any accounting period in which no such payment is made.
- If any of the panels is found to be too small the details requested may be supplied separately.
- When completed this form should be returned to the company's Revenue Office.
- Explanatory notes on the completion of Form AOS1 are available on Revenue's website [www.revenue.ie](http://www.revenue.ie) or from any Revenue Office.

### PENALTIES

The law provides for penalties for a company failing to make a return.

In addition the Secretary of such a company may be liable to a separate penalty.

A. Date the payment was made

B. Circumstances by reason of which subsection (1) or (2) of Section 176 TCA 1997 is regarded as applying to the payment.

C. Details of the issued shares of the company immediately prior to the payment

NAME OF SHAREHOLDER	TYPE OF SHARE	SHAREHOLDING

D. Where the company is a member of a group (as defined in Section 179(1) TCA 1997), give details of the other members of the group

FULL NAME	TAX REFERENCE, IF APPLICABLE

E. In a case where the payment was for shares in another company enter:

Name of Company

Tax Reference

Details of the issued shares immediately prior to the payment

NAME OF SHAREHOLDER	TYPE OF SHARE	SHAREHOLDING

F. Details of vendor (i.e. the person to whom the payment is made)

Name of Vendor

Tax Reference

Address

Residence Status

Number and Class of Shares acquired

Acquisition Price €

Method of Payment

Date of Acquisition of these shares by the vendor

G. Where Section 176(1)(b) TCA 1997 applies, enter

Name of deceased

Date of Death

Reference Number in Direct Taxes Interpretation and International Division, Dublin Castle

Amount of Inheritance Tax paid or payable €

A full explanation of the circumstances in which there would be undue hardship if the tax were to be otherwise discharged

Quote the Reference Number of any previous correspondence on this matter with the Revenue Commissioners