

Date: _____

¹Declaration referred to in Section 739D(6) Taxes Consolidation Act, 1997

[It is important to note that this declaration, if it is then still correct, shall apply in respect of any subsequent acquisitions of shares/units.]

- I declare that the information contained in this declaration is true and correct.
- I also declare that I am applying for the shares/units on behalf of the applicant named below who is entitled to the units in respect of which this declaration is made and is a person referred to in Section 739D(6) of the Taxes Consolidation Act, 1997, being a person who is: (please tick as appropriate)

* Delete as appropriate. (Please see overleaf for important information)

a pension scheme;	<input type="checkbox"/>
a company carrying on life business within the meaning of section 706 TCA 1997;	<input type="checkbox"/>
an investment undertaking;	<input type="checkbox"/>
a special investment scheme;	<input type="checkbox"/>
a unit trust to which section 731(5)(a) TCA 1997 applies;	<input type="checkbox"/>
a charity being a person referred to in section 739D(6)(f)(i) TCA 1997;	<input type="checkbox"/>
a qualifying management company;	<input type="checkbox"/>
a specified company;	<input type="checkbox"/>
entitled to exemption from income tax and capital gains tax by virtue of section 784A(2) TCA, 1997* or by virtue of section 848E TCA, 1997*, (see further requirements for Qualifying Fund Manager/Qualifying Savings Manager below).	<input type="checkbox"/>
a PRSA Administrator	<input type="checkbox"/>
a credit union within the meaning of section 2 of the Credit Union Act 1997	<input type="checkbox"/>

<p>Additional requirements where the declaration is completed on behalf of a Charity</p> <ul style="list-style-type: none"> • I also 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; <ul style="list-style-type: none"> • 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 that, in the event that the person referred to in paragraph (7)(d) of Schedule 2B TCA 1997 ceases to be a person referred to in Section 739D(6)(f)(i) TCA, 1997, I will, by written notice, bring this fact to the attention of the investment undertaking accordingly.
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Additional requirements where the declaration is completed by a qualifying fund manager/
qualifying savings manager/PRSA Administrator

- I/we* also declare that at the time this declaration is made, the units in respect of which this declaration is made
- are assets of an *approved retirement fund/an approved minimum retirement fund a special savings incentive account or a PRSA, and
- are managed by the Declarant for the individual named below who is beneficially entitled to the units.
- I/we* undertake that, if the units cease to be assets of the *approved retirement fund/the approved minimum retirement fund, a PRSA, or held in a special savings incentive account, including a case where the units are transferred to another such fund or account, I/we* will, by written notice, bring this fact to the attention of the investment undertaking accordingly.

Additional requirements where the declaration is completed by an Intermediary

I/we* declare that I am/we are* applying for shares/units on behalf of persons who
I to the best of my/our* knowledge and belief, have beneficial entitlement to each of the units in respect of which this declaration is made; and
I is a person referred to in section 739D(6) TCA 1997.

I/we* also declare that

I unless I/we* specifically notify you to the contrary at the time of application, all applications for shares/units made by me/us* from the date of this application will be made on behalf of persons referred to in section 739D(6) TCA 1997; and

I I/we* will inform you in writing if I/we* become aware that any person ceases to be a person referred to in section 739D(6) TCA 1997.

* Delete as appropriate

Name of applicant: _____

²Irish tax reference number of applicant: _____

³Authorised signatory: _____ (declarant)

Title: (Mr./Ms. etc.) _____

Capacity in which declaration is made: _____

Date: _____

IMPORTANT NOTES

¹This is a form authorised by the Revenue Commissioners which may be subject to inspection. It is an offence to make a false declaration.

²Tax reference number in relation to a person has the meaning assigned to it by Section 885 TCA, 1997 in relation to a “specified person” within the meaning of that section. In the case of a charity, quote the Charity Exemption Number (CHY) as issued by Revenue. In the case of a qualifying fund manager/qualifying savings manager, quote the tax reference number of the beneficial owner of the shares/units.

³In the case of, (i) an exempt pension scheme, the administrator must sign the declaration (ii) a retirement annuity contract to which Section 784 or 785 applies, the person carrying on the business of granting annuities must sign the declaration (iii) a trust scheme, the trustees must sign the declaration. In the case of a charity, the 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 Sections 207 and 208 TCA 1997. It must also be signed by a qualifying fund manager of an approved retirement fund/an approved minimum retirement fund, by a qualifying savings manager of a special savings incentive account or by a PRSA administrator. In the case of an intermediary, the declaration must be signed by the intermediary. In the case of a company, the declaration must be signed by the company secretary or other authorised officer. In the case of a unit trust it must be signed by the trustees. In any other case it must be signed by an authorised officer of