

Declarations by companies and pension schemes. FA86 s37B; FA92 s22(1)(c); F(No.2)A92 s3(c) 265.—(1) In this section—

“appropriate person” means—

(a) in relation to a company, the person or persons appointed as auditor of the company under section 160 of the Companies Act, 1963 , or under the law of the state in which the company is incorporated and which corresponds to that section, and

(b) in relation to a pension scheme—

(i) in the case of an exempt approved scheme ), the administrator ) of the scheme,

(ii) in the case of a retirement annuity contract to which section 784 or 785 applies, the person lawfully carrying on in the State the business of granting annuities on human life with whom the contract is made, and

(iii) in the case of a trust scheme to which section 784 or 785 applies, the trustees of the trust scheme;

“tax reference number”, in relation to a person, has the meaning assigned to it by section 885 in relation to a specified person within the meaning of that section.

(2) The declaration referred to in paragraph (f) of the definition of “relevant deposit” in section 256 (1) shall be a declaration in writing to the relevant deposit taker which—

(a) is made by a person (in this section referred to as “the declarer”) to whom any interest on the deposit in respect of which the declaration is made is payable by the relevant deposit taker, and is signed by the declarer,

(b) is made in such form as may be prescribed or authorised by the Revenue Commissioners,

(c) declares that at the time the declaration is made the interest on the deposit in respect of which the declaration is made—

(i) (I) is beneficially owned by a company within the charge to corporation tax, and

(II) will be included in the profits of the company on which it is to be charged to corporation tax,

or

(ii) is beneficially owned by a pension scheme,

(d) contains as respects the person beneficially entitled to the interest—

(i) that person's name and address, and

(ii) that person's tax reference number,

(e) contains a certificate by the appropriate person that, to the best of that person's knowledge and belief, the declaration made in accordance with paragraph (c) and the information furnished in accordance with paragraph (d) are true and correct, and

(f) contains such information as the Revenue Commissioners may reasonably require for the purposes of this Chapter.

(3) Subsection (2) of section 263 shall apply as respects declarations of the kind mentioned in this section as it applies as respects declarations of the kind mentioned in that section.

(4) Where a return is required to be made by a relevant deposit taker under section 891 in respect of interest on a deposit in respect of which a declaration has been made in accordance with this section, that return shall include the tax reference number contained in that declaration of the person beneficially entitled to the interest.