

Returns by nominee holders of securities. FA83 s21(1) and (2) 892.—(1) In this section, “securities” includes—

(a) shares, stocks, bonds, debentures and debenture stock of a company (1)) and also any promissory note or other instrument evidencing indebtedness issued to a loan creditor (6)) of a company,

(b) securities created and issued by the Minister for Finance under the Central Fund (Permanent Provisions) Act, 1965 , or under any other statutory powers conferred on that Minister and any stock, debenture, debenture stock, certificate of charge or other security which is issued with the approval of the Minister for Finance given under any Act of the Oireachtas and in respect of which the payment of interest and the repayment of capital is guaranteed by the Minister for Finance under that Act, and

(c) securities of the government of any country or territory outside the State.

(2) Where for any purpose of the Tax Acts any person (in this subsection referred to as “the holder”) in whose name any securities are registered is so required by notice in writing given by an inspector, the holder shall, within the time specified in the notice, state whether or not the holder is the beneficial owner of the securities and, if not the beneficial owner of the securities or any of them, shall furnish in respect of each person on whose behalf the securities are registered in the holder's name—

(a) the name and address of such person,

(b) the nominal value of the securities so registered on behalf of such person and, in so far as the securities consist of shares in a company, the number and class of such shares, and

(c) the date on which each security was so registered in the holder's name on behalf of such person.