

Identification of, and issue of documents to, specified persons. FA87 s16 524.—(1) The specified person shall furnish to the accountable person concerned—

(a) in the case of a specified person resident in the State or a person having a permanent establishment or fixed base in the State—

(i) details of the specified person's income tax or corporation tax number, as may be appropriate, and

(ii) if the relevant payment includes an amount in respect of value-added tax, the specified person's value-added tax registration number, and

(b) in the case of a specified person other than a person mentioned in paragraph (a), details of the specified person's country of residence and the specified person's tax reference in that country.

(2) Where the specified person has complied with subsection (1), the accountable person, on making a relevant payment, shall give to such person in a form prescribed by the Revenue Commissioners particulars of—

(a) the name and address of the specified person,

(b) the specified person's tax reference as furnished in accordance with paragraph (a)(i) or (b) of subsection (1),

(c) the amount of the relevant payment,

(d) the amount of the appropriate tax deducted from that payment, and

(e) the date on which the payment is made.