

Schedule F

(Rule 5A(5))

Notice in terms of Rule 5A(5) of the Capital Gains Rules, 1993

Computation of the gains or profits referred to in article 5(13)(b)(ii)

Part 1 - Details of change in the issued share capital or voting rights

(insert "Yes" or "No")

Nature of change	Alteration of voting rights	
	Allotment of shares	
	conversion of shares	
	Reduction in share capital	
Date of change		

Give details:

In case of an allotment of shares state the amount paid to the company per share:	
In case of a reduction of share capital state the amount paid by the company per share:	

Part 2 - Details of issued share capital of company

Immediately before change:

Type	Class	Votes per share	Nominal value per share (€)	Number of Shares	Total voting rights	Total nominal value (€)

Immediately after change:

Type	Class	Votes per share	Nominal value per share (€)	Number of Shares	Total voting rights	Total nominal value (€)

Note: Include only securities as defined in article 5(1)(b) of the Income Tax Act

Part 3 - Details of Shareholders / shareholdings

Name	Tax Ref. number	Type	Before change		After change	
			Nominal value of shares (€)	voting rights	Nominal value of shares (€)	voting rights

Note: Include only securities as defined in article 5(1)(b) of the Income Tax Act

Part 4 - Details of Company in which change was affected

Company Name	
Income Tax Registration No	
Company year end	
Date of incorporation	
ROC No	

State whether: (Yes or No)

- a The Company holds shares directly or indirectly in other companies.
(if Yes attach details)
- b The Company or any companies referred to in (a) above own immovable property at the date of the change in the issued share capital or voting rights.
(if Yes attach details)
- c The company came into existence as a result of a restructuring.
(if Yes attach details specifying the date and whether a merger, division, etc)

Part 5 - Computation of the value transferred

The value transferred is to be determined as follows:

Sec I : Determination of the % of the market value of the company as represented by such reduction in value

Name	Tax Ref. number	Type	Before change		After change	
			Percentage of Issued share capital	Percentage of total voting rights	Percentage of Issued share capital	Percentage of total voting rights

Sec II : Computation of Market value of company;

Pre change	Post change
------------	-------------

a Total Net Asset Value of the company as resulting from its financial statements

b Market Value of shares held in another company representing at least 10% of the nominal value of the issued share capital of that other company, determined in accordance with rule 5.

Company	Income Tax no.	Market Value

Deduct book value of shares held in the company (as stated in the financial statements)

c Total market value of immovable property as stated in the Architect's Valuation (as per Part 6)
less Total book value of immovable property

Adjustment to the value of immovable property:

d Value of goodwill: (as calculated in Sec IV below)

e Deduct book value of preference shares
(refer to Rule 5(6)(e))

g Total adjusted market value of the company:

Sec III : Calculation of the reduction in value:

Name	Tax Ref. number	Type	Market value pre issue [A]	Market value post issue [B]	Amount paid in or out (note 1) [C] & [D]	Reduction in value [Y]	Provisional tax at 7%	Increase in value	Duty at 5% or 2%

Note 1: To be filled in cases where the change in the issued share capital consists of an issue of share capital for cash consideration or a reduction of capital.

Sec IV : Calculation of the amount representing the value of goodwill:

a Where company was in existence for the five financial years immediately preceding the year in which the transfer is made:

	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Profit before tax						
Value of goodwill:						

Note: Where the transfer is made during the company's first or second financial year the value of goodwill above shall be zero.

b Where the company has acquired its business or part thereof from another person during the company's first three financial years:

State date when business was acquired:

State consideration paid for the acquisition of the goodwill of such business:

Profits of the company excluding profits attributable to business acquired;

Year end: <input type="text"/>	Year 1	Year 2	Year 3	Total
Profit before tax				
Value of goodwill:				

Profits attributable to business acquired from another person;

Year end: <input type="text"/>	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Profit before tax						
Value of goodwill attributable to business acquired						A <input type="text"/>
Consideration paid for the acquisition of such goodwill						B <input type="text"/>
Value of the goodwill of the business so acquired (higher of A and B)						<input type="text"/>
Total amount representing the value of goodwill:						<input type="text"/>

Note: Where the assets of the company include shares in another company, and such shares represent at least ten percent of the nominal value of the issued share capital of the other company, the computations in Part 5 must be made for each such shareholding.

Part 6 - Architect's valuation

If the company owns immovable property at the date of the share transfer, attach an architect's valuation of the market value of the immovable property taken into account in determining the value of the said shares.

Part 7 - Accounting statement

Attach accounting statement in accordance with rule 5A(3) prepared by a CPA holding a practicing certificate in auditing

I do hereby declare that the information submitted through this form is true and complete:	
Auditor's signature:	_____
Auditor's name:	_____