

This form, together with the approval by the Environment and Resources Authority, is to be attached to your tax return. The “qualifying services” refer to the acceptance of construction and demolition material by the authorised person.

The tax on the chargeable income shall be calculated at the rate or rates that would apply if that income included also the income exempted by these rules. Taxpayer is to include all income in the tax return. In box 26 of the tax return, taxpayer is to compute the total tax liability on the total chargeable income inclusive of the income derived from the qualifying services as defined in these rules.

The fee charged by the quarry owner should not exceed €12 per tonne and the fee must be net of VAT.

YEAR OF ASSESSMENT

PART 1 - PERSONAL DETAILS

Name & Surname <small>(BLOCK LETTERS)</small>	
I.D. Number	
VAT Number	

PART 2 - APPROVAL BY THE ENVIRONMENT AND RESOURCES AUTHORITY

Permit Reference	
Date of Issue	

PART 3 - DETERMINATION OF TAX ON INCOME FROM QUALIFYING SERVICES

Income derived from qualifying services to be transferred to box 2a (self) or box 2f (spouse), as first source of business income in your tax return	A	
5% Tax on income derived from qualifying services (Box A)	B	

I declare that I satisfy all the conditions under these Rules.

Signature: _____

Date: _____

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