FIFTH SCHEDULE

(Rule 12(5))

Notice in terms of Rule 12(5) of the Duty on Documents and Transfers Rules, 1993

Computation of the value transferred referred to in article 42B of the Act

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

0		
		(insert "Yes" or "No")
Nature of change	Alteration of voting rights	
	Allottment of shares	
	conversion of shares	
	Reduction in share capital	
Date of change		

Give details:

In case of an allottment 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:

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

Immediately after change:

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

Note: Include only shares as referred to in rule 12(8).

Part 3 - Details of Shareholders / shareholdings

			Before of	change	After cha	nge
Name	Tax Ref. number	Туре	Nominal value of shares (€)	voting rights	Nominal value of shares (€)	voting rights
	•	-				

Note: Include only shares as referred to in rule 12(8).

Part 4 - Details of Company in which change was affected

Company Nam	le			
Income Tax Re	egistration No			
Company year	end			
Date of incorpo	pration			
ROC No				
State whether:	(Yes or No)			
а	The Company holds shares dire	ctly or indirectly in other companies.		
	(if Yes attach details)			
b	The Company or any companies	s 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 ex		stence 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 real value of the company.

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

Sec II : Computation of Real value of company;

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Pr	e change	Post	change
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- a Total Net Asset Value of the company as resulting from its financial statements
- b Real 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 of the Capital Gains Rules.

Company	Income Tax no.	Real Value

duct book value of shares held in the company		ГГ
stated in the financial statements)		
stated in the infancial statements)		
al real value of immovable property as stated in the]
chitect's Valuation (as per Part 6)		
s Total book value of immovable property		
justment to the value of immovable property:		
lue of goodwill: (as calculated in Sec IV below)		
duct be always by a fit the shares referred to in rule $\Gamma(C)(d)$ of the C	anital Caina Rulas, 1002	
duct book value of the shares referred to in rule 5(6)(d) of the Ca	ipital Gains Rules, 1993.	
d liabilities in excess of the value of all assets as determined		
accordance with article 42(2)(c) of the Act:		

Sec III : Calculation of the value transferred to person:

Name	Tax Ref. Number	Туре	Real value pre issue (A)	Real value post issue (B)	Amount paid in or out (C) and (D)	Value transferred ((A-B)+C-D) x -1 (Y)	Duty at € 5 / € 2 per € 100 or pto
					(Note 1)		

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

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

а		Where company was in existence for the five financial years immediately preceding the year in which the transfer is made:											
	Year end:	Year 1	Year 2	Year 3	Year 4	Year 5	Total						
	Profit before tax												
	Value of goodwill:												
	Note: Where the transfe value of goodwill above	-	npany's first or s	second financial y	/ear the								
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 busines	ss was acquired:				l							
	State consideration paid	State consideration paid for the acquisition of the goodwill of such business:											
	Profits of the company	Profits of the company excluding profits attributable to business acquired;											
	Year end:			Year 1	Year 2	Year 3	Total						
	Profit before tax	Profit before tax											
	Value of goodwill:												
	Profits attributable to l	ousiness acquired from	n another pers	on;									

Year end:	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Drafit hafara ta		1			1	

Profit before tax					
Value of goodwill attributab	le to business acc	quired		А	
Consideration paid for the a	acquisition of sucl	h goodwill		В	
Value of the goodwill of the (higher of A and B)	business so acqu	uired		l	
Total amount representing	the value of goodv	will:			

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 real 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 12 (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: