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Public opening hours Monday to Friday, 9am – 12 noon

## Notification to Commissioner where fishing rights transferred etc.

This form is required to be completed under section 100B Taxes Ordinance 1997, if any person acquires or disposes of

- the whole or any part of any Individual Transferable Quota (ITQ), or
- any interest in unquoted shares which derive their value in whole or in part from ITQ.

This notice is required to be given to the Commissioner no later than 28 days after the date of acquisition or disposal.

Failure to do so will result in an initial £100 penalty with further penalties of £50 for every month, or part of, that the default continues.

Date of acquisition/disposal ( <i>dd/mm/yy</i> )	
Full name and address of buyer	
Full name and address of seller	
Details of what is being bought/sold	
Details of sale consideration and how it was paid (if nil, please confirm this)	
Please also submit with this form a copy of the purchase/sale agreement.	

Please confirm the above details are correct by signing below.

Full name		Signature	
Capacity signing as ( <i>if not the buyer/ seller</i> )		Date	