



All solicitors' offices recently have been furnished by the Revenue Commissioners with a specimen supply of the new Particulars Delivered (P.D.) forms which will come into operation on 1st September 1995 together with a helpful explanatory memorandum. It is hoped that practitioners will find the new forms convenient and user-friendly.

The Conveyancing Committee strongly recommends that henceforth practitioners themselves should not complete the new P.D. forms which, inter alia, require details of tax reference numbers of the parties involved in conveyancing transactions to be furnished but should ensure that the forms are signed by the parties themselves. It is the unanimous view of the Committee that, in their own interests, practitioners should not assume the responsibility of completing the new Particulars Delivered Forms.

### **PARTICULARS DELIVERED (P.D.) FORMS**