

Certification by IMRO of tax deducted on foreign royalties

Consolidated Certificates of Foreign Royalty Income/Tax Credit

Part 35-01-06

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Executive Summary

This manual outlines the certification by IMRO (Irish Music Rights Organisation) of withholding tax deducted on foreign royalties.

The Irish Music Rights Organisation (IMRO) collects royalties for performances in Ireland and distributes these (less a deduction for costs) to both its members and the international overseas societies that are affiliated to it.

In the same way, the international overseas societies affiliated to IMRO collect royalties for performances overseas and send these to IMRO for distribution to IMRO members. When withholding tax is deducted from foreign royalties paid to IMRO, members bear the withholding tax directly through a deduction from their royalty payments.

Revenue has agreed to accept a tax certificate issued by IMRO as proof of foreign tax deducted.

This certificate will show:

- Name of member
- Address of member
- Tax reference number of member
- Country of origin of royalty
- Total copyright income earned
- Withholding tax rate
- Amount of tax withheld
- Period to which certificate relates.

When a customer claims a credit for an amount of foreign tax withheld, the certificate issued by IMRO should be accepted as proof of tax withheld and no further supporting documentation should be requested in support of the claim.

- IMRO will retain the supporting documentation, to back up the information contained in the consolidated certificate of foreign copyright income/tax credit, for the normal period required by Revenue i.e. 6 years.
- Amounts shown on the consolidated certificate will be in Euro.