

Artists Exemption

CLAIM

[PLEASE COMPLETE IN BLOCK CAPITALS]

Claim under Clause (II) of Section 195(2)(a)(ii) of the Taxes Consolidation Act, 1997 that a particular work which I have written, composed or executed should be determined by the Revenue Commissioners to be a work having cultural or artistic merit.

Name of Claimant including title: Mr., Mrs., Miss., Ms., etc.

Address
in the
State

Name &
Address
of Agent
(if any)

Telephone No.

Address
Abroad
(if any)

Claimant's PPS No.

Tax District

Category/categories in respect of which the claim is being made: [Mark X against the appropriate category or categories]

- (a) a book or other writing (d) a painting or other like picture
 (b) a play (e) a sculpture
 (c) a musical composition

RESIDENCE

Claimants for Artists Exemption must be resident, or ordinarily resident and domiciled, in the State and not resident elsewhere. In this regard please answer the following questions:

1. Are you resident in the State for the purposes of Irish tax? Yes No
2. If no, are you ordinarily resident and domiciled in the State? Yes No
3. Are you resident in another country for tax purposes? Yes No
4. If yes, please name the other country of residence
5. Have you recently moved to the State from another jurisdiction? Yes No
6. If yes, please state:
- a) date of arrival and country you moved from, and
- b) the pattern of your stay if your move to the State is not on a full-time basis (please append details where necessary)
7. Please state your nationality

DECLARATION

I declare that I am resident, or ordinarily resident and domiciled, in the State and not resident elsewhere and I undertake to notify Revenue if any of these circumstances change. I understand that failure to comply with the residence requirements may constitute grounds for withdrawal and claw-back of relief. I declare that the particulars stated on this claim form are true and correct.

Signature: _____

Date: _____

Revenue 

INFORMATION

- ◆ An information booklet called *Artists Exemption* is available from the address below. The booklet is also available on the Revenue website: www.revenue.ie
- ◆ Evidence in support of the claim must be submitted and such evidence must include samples of the work – see information booklet.
- ◆ Works in the same category will qualify in future provided they come within the Guidelines – see the Appendix in the information booklet.
- ◆ The exemption applies only from the tax year in which you make the claim and does not apply to any prior year(s).
- ◆ Information regarding **residence rules** is available in the leaflet RES 2 – Coming to Live in Ireland. The leaflet can be found on the Revenue website (address below) under Information for INDIVIDUALS/Travel & Residence Matters/Moving to Ireland.
- ◆ **Individuals who regularly travel abroad** should familiarise themselves with the residence rules of the countries visited to ensure that they do not inadvertently make themselves resident elsewhere. Artists who become resident elsewhere will lose their entitlement to the exemption and any relief granted will be clawed back.
- ◆ **Release of Information under the Freedom of Information Act. 1997.**
In the event of you receiving a favourable determination your name and type/title of your work will be published on the Revenue website in accordance with the FOI Act.
- ◆ Completed claim forms should be sent to:
Office of the Revenue Commissioners,
Direct Taxes: Business Income Tax (Artists Exemption),
Dublin Castle,
Dublin 2, Ireland.
- ◆ Telephone enquiries: + 353 1 647 5000, ext 48683, 48684 and 48224
Fax: + 353 1 6799287
Revenue website: www.revenue.ie – Leaflets & Guides
Email: dtadmin@revenue.ie

APPEALS

If Revenue fail **to make a determination** you have the right to appeal to the Appeal Commissioners. The Appeal Commissioners **are an independent body**.

An appeal must be lodged with Revenue **within 7 months** from the date the original claim was received.