

Artists Exemption

APPLICATION

Application by a non-resident for an opinion by the Revenue Commissioners that he/she has produced original and creative work or works having cultural or artistic merit within the meaning of Section 195, Taxes Consolidation Act, 1997.

Name of Claimant

(Block Capitals) -----

Residential Address

(Block Capitals) -----

Name and Address

Of Agent (if any) -----

(Block Capitals) -----

Category / categories in respect of which the claim is being made:

- | | | | |
|-----|----------------------------------|--------------------------|-------------|
| (a) | a book or other writing | <input type="checkbox"/> | Mark X |
| (b) | a play | <input type="checkbox"/> | against the |
| (c) | a musical composition | <input type="checkbox"/> | appropriate |
| (d) | a painting or other like picture | <input type="checkbox"/> | category or |
| (e) | a sculpture | <input type="checkbox"/> | categories |

DECLARATION

I declare that the particulars stated on this application are true and correct. I also declare that, on becoming resident in the State, I will submit a formal claim for a determination under Section 195, Taxes Consolidation Act, 1997.

Signature: _____ **Date:** _____

INFORMATION

- An information booklet called Artists Exemption is available from the address below. The booklet is also available on the Revenue website at the address below.
- Claimants for Artists Exemption must be resident, or ordinarily resident and domiciled, in the State and not resident elsewhere. However, Revenue are prepared to give advance opinions regarding the exemption to claimants resident abroad. If these claimants receive a favourable advance opinion, they are given a formal determination in respect of Artists exemption when they satisfy the residence criteria and submit a claim.
- Evidence in support of the application must be submitted and such evidence must include samples of the work. On receipt of your application, Revenue may request further evidence which they consider necessary.
- Completed applications should be sent to the Office of the Revenue Commissioners, Direct Taxes: Administration (Artists Exemption), Blocks 8-10, Dublin Castle, Dublin 2, Ireland.
- Telephone enquiries: 353 1 6792777, ext 48683, 48684 and 24106
Fax: 353 1 6799287
Internet: www.revenue.ie
Email: direct-taxes-admin@revenue.ie