

Artists Exemption

Advance Opinion (Non-Residents)



[PLEASE COMPLETE IN BLOCK CAPITALS]

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

(including title: Mr., Mrs., Miss., Ms., etc.)

Address

Name & Address of Agent (if any)

Telephone No.

Category/categories in respect of which opinion is being sought:

(Please tick the appropriate category/categories and enclose supporting documentation)

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

Supporting Documentation:

- (a) **a book or other writing** – one published copy of the book,
- (b) **a play** – a copy of the script together with a signed copy of the production contract,
- (c) **a musical composition** – CD's on which claimant is accredited with the music/lyrics,
- (d) **a painting or other like picture** – 8-10 good quality photographs of work together with evidence of sale, i.e. invoices and a brief CV of artistic career to date,
- (e) **a sculpture** – as at (d) above.

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

(DD / MM / YYYY)

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Have you (tick box):

- Signed and dated the declaration at the bottom of Page 1?
- Included supporting documentation?

INFORMATION

- ▶ Information on the Artists Exemption scheme is available from the address below or on the Revenue website at **www.revenue.ie**

- ▶ 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.

- ▶ **Freedom of Information**
In the event of an individual receiving a favourable determination the individual's name and the type/title of their work will be published on the Revenue website in accordance with the Freedom of Information Acts.

- ▶ **Claim Forms and Information:**
Office of the Revenue Commissioners,
Income and Capital Taxes Division,
(Artists Exemption Unit),
1st Floor,
New Stamping Building,
Dublin Castle,
Dublin 2,
Ireland.
Tel: + 353 1 6475000 Ext. 48011, 48684 or 48224
Fax: + 353 1 6799287
E-mail: direct-taxes-admin@revenue.ie