Form DE2 2024



Application to the Revenue Commissioners by permanently incapacitated individual(s) or, by a trustee of a special trust for permanently incapacitated individual(s) to have deposit interest paid without deduction of DIRT

Full Name of Applicant																							
PPSN / Tax Reference Number]	I		I		I	1	I	I					
Address																							
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Full Name of Spouse or Civil Partner								,															
PPSN																							
Trust Details (where ap	pror	oriate))							-													
Full Name of Trust																							
Name(s) of Beneficiary(ies)																							
Financial Institution																							
Name of Financial																							
Name & Address of Branch	ı [
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Account / Membership (Cre	edit:	Union) Nu	mbe	er																		
Name(s) of Account Holder	(s)																						
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IBAN (Max. 34 characters)		<u> </u>																					
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Signature of Applicant [^]													Ca	apa	city	^							
Signature of Spouse or Civil Partner (if appropriate)													-		_		٦, ٢		٦.				
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person who holds power of attorney from the account holder. A copy of the power of attorney should be supplied with this declaration. It may also be signed by an authorised third party on behalf of the account holder. In the case of a special trust a trustee is required to sign the declaration.

^^The capacity in which a person is signing must also be provided where a person, other than the account holder, is signing the form.

Please read the explanatory notes below before completing this form

You should complete this form if you wish to apply to have your deposit interest, on funds of which you (or a person you are acting for) are the beneficial owner, paid to you without deduction of DIRT. If a third party (such as a relative) has authority to operate your bank account on your behalf you will still be entitled to the DIRT exemption, provided the beneficial ownership of your account is not affected. You qualify if you fulfil one of these criteria.

If you are, or your spouse or civil partner is, or both of you are, permanently incapacitated by physical or mental infirmity from maintaining yourself and are aged 65 or over in 2024

You can claim for an exemption from DIRT if your total income (this is your gross income from all sources such as the State Pension and deposit interest) for the year 2024 does not exceed the following amounts:

•	Single Person, Widowed Person or Surviving Civil Partner	€18,000
•	Married Couple or Civil Partners (combined income)	€36,000

These exemption limits are increased by €575 for each of the first two dependent children and by €830 for each subsequent dependent child. These amounts are liable to change and changes will be posted on our website **www.revenue.ie**.

If you are permanently incapacitated by physical or mental infirmity from maintaining yourself and are under 65 years of age

You can claim for an exemption from DIRT if your (and your spouse's or civil partner's) tax credits for the year exceed the tax that would be chargeable on your (and your spouse's or civil partner's) income for the year. The personal tax credit amounts for 2024 are:

•	Single Person's Tax Credit	€1,875
•	Married Person's or Civil Partner's Tax Credit (joint assessment)	€3,750

Details of all current annual tax credit amounts are also available on our website www.revenue.ie.

If you are a trustee of a special trust for a permanently incapacitated individual or individuals

You, as a trustee, can claim for an exemption from DIRT where:

- the special trust was set up exclusively for the benefit of one or more specified permanently incapacitated individuals
- the funds of the trust were obtained by subscriptions from the general public
- the funds in the account are beneficially owned by the specified permanently incapacitated individual(s).

If you are applying in your capacity as trustee, you are required to provide your Tax Reference Number and the name of the special trust and the name(s) of the beneficiary(ies).

To apply complete the form overleaf and **return it to your local Revenue office**, the address of which can be found through **Contact us** on **www.revenue.ie** (or in the telephone directory).

Complete a separate form for each account you (and your spouse or civil partner) hold.

Joint accounts qualify for the exemption, only where the two account holders are a married couple or civil partners. **If your circumstances change** and you no longer qualify to have your interest paid without deduction of DIRT you are obliged to **notify Revenue** immediately.

This is a form authorised by the Revenue Commissioners. It may be subject to inspection by Revenue.

It is an offence to make a false declaration.

Single Euro Payments Area (SEPA)

International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC) are generally available on your bank account statements. Further information on SEPA can be found on **www.revenue.ie**.

It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA.

Further Information

More information is available on **www.revenue.ie** If you require any clarification or assistance, please contact your local Revenue office, the number of which can be found through **Contact us** on **www.revenue.ie** (or in the telephone directory).

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **www.revenue.ie** Details of this policy are also available in hard copy upon request.

