



Dividends arising outside the Republic of Ireland and the United Kingdom

Declaration to be made by the OWNER of Dividends or Interest arising outside the Republic of Ireland and the United Kingdom, where exemption from Irish tax is claimed on the grounds of non-residence in the Republic of Ireland.

I hereby declare that I am not resident in the Republic of Ireland for the purposes of Income Tax or Corporation Tax (in the case of a company) for any year or period to which my claim relates.

I undertake to inform you if I become so resident for any year.

Signature of owner

Name (in block letters)

Address

Date

Form 1 F.D.

Resident in Ireland - Individuals

An individual is resident in Ireland for tax purposes if the individual is present in the State for:

- 183 days or more in the current tax year, or
- 280 days or more between the current tax year and the preceding year.

Presence in a tax year by an individual of less than 30 days in the State will not be included for the purpose of applying the 280 day test. Presence in the State for a day means the personal presence of an individual at any time during the day.

An individual may also opt to be treated as resident in Ireland for tax purposes in a year, if the individual will be tax resident the following year.

Resident in Ireland - Companies

A company is resident in Ireland if:

- it is registered in the State, or
- it is managed and controlled in the State. Put simply, the phrase “*managed and controlled*” means the place where directors hold their meetings.

The **exceptions** to the above are as follows:

- Where the company or a related company carries on a trade in the State and either company is ultimately controlled by persons resident in an EU Member State or in a State with which Ireland has a double taxation convention.
- The company is regarded as not being resident in the State under a double taxation convention between Ireland and another country.

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.

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.