

# Artists Exemption CLAIM



[COMPLETE IN BLOCK CAPITALS]

Claim under Section 195 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** (incl. Eircode)

  
  
  

**Country of Residence**

  
  

**Telephone No.**

**E-mail Address**

**Claimant's PPSN**

**Tax District**

**Name & Address** (incl. Eircode) **of Tax Agent** (if any)

  
  
  

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

(Tick  the appropriate category / categories and enclose supporting documentation)

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

## Supporting Material:

(a) **a book or other writing** – three published copies of the book or relevant information and links in the case of ebooks;

If the work is a book or other writing, state whether you consider it to be fiction or non-fiction

A non-fiction book or other writing must come within the categories of work detailed in paragraph 7(2) of the *guidelines* which govern the artists exemption scheme. Please state within which category in paragraph 7(2) of the guidelines that you consider the book or other writing comes within

- (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, or relevant information and links in the case of downloads,  
(d) **a painting or other like picture** – six good quality photographs of work and a brief CV of artistic career to date,  
(e) **a sculpture** – as at (d) above.

## DECLARATION

I declare that I am resident, or ordinarily resident and domiciled, in one or more EU Member State, or in another EEA 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**

## RESIDENCE

Claimants for Artists Exemption must be resident, or ordinarily resident and domiciled, in one or more EU Member State, or in another EEA State, and not resident elsewhere.

In this regard, please answer the following questions:

- |                                                                                                                                                                        | YES                      | NO                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| 1. Are you resident or ordinarily resident and domiciled in a EU Member State or in another EEA State for tax purposes? (tick <input checked="" type="checkbox"/> box) | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Are you resident in a non EU or EEA country for tax purposes? (tick <input checked="" type="checkbox"/> box)                                                        | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. If yes, name the other country of residence                                                                                                                         | <input type="text"/>     |                          |
| 4. Have you recently moved to the State from a country outside of the EU / EEA? (tick <input checked="" type="checkbox"/> box)                                         | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. If yes, state:                                                                                                                                                      |                          |                          |
| (a) date of arrival and country you moved from                                                                                                                         | <input type="text"/>     | <input type="text"/>     |
| and                                                                                                                                                                    | <input type="text"/>     |                          |
| (b) the pattern of your stay if your move to the State is not on a full-time basis (append details where necessary)                                                    |                          |                          |
|                                                                                                                                                                        | <input type="text"/>     |                          |

## INFORMATION

- ▶ **Residence**  
Individuals who regularly travel abroad outside of the EU / EEA should familiarise themselves with the residence rules of the countries visited to ensure that they do not inadvertently make themselves resident elsewhere. Individuals in receipt of the artists exemption who become resident elsewhere will lose their entitlement to the exemption and any relief granted will be clawed back.
- ▶ **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 six months and 30 days from the date of the original claim.
- ▶ **Freedom of Information**  
In the event of an individual receiving a favourable determination the individuals name and the type / title of their work will be published on the Revenue website in accordance with the Freedom of Information Acts.

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. Revenue's data protection policy and information on your data protection rights are available on [www.revenue.ie](http://www.revenue.ie).

- ▶ **More Information:**  
Office of the Revenue Commissioners  
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Dublin Castle, Dublin 2  
D02 HW86, Ireland.  
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