



STATUTORY INSTRUMENTS.

S.I. No. 18 of 2015

INCOME TAX AND CORPORATION TAX (FILM WITHHOLDING
TAX) REGULATIONS 2015

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The Revenue Commissioners, in exercise of the powers conferred on them by sections 529E and section 529I (inserted by section 25 of the Finance (No. 2) Act 2013 (No. 41 of 2013)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), hereby make the following regulations:

Citation

1. These Regulations may be cited as the Income Tax and Corporation Tax (Film Withholding Tax) Regulations 2015.

Interpretation

2. In these Regulations—

“Act” means Taxes Consolidation Act 1997 (No. 39 of 1997);

“FWT service” means the electronic system made available by the Revenue Commissioners to allow qualifying companies to fulfil their obligations under Chapter 1A of Part 18 of the Act or under any Regulations made under it, which allow for electronic communication between the Revenue Commissioners, qualifying companies and others pursuant to those obligations and includes any enhancements or other changes made to that system and any replacement system;

“tax reference number” means—

- (a) in the case of a non-resident individual in receipt of a relevant payment, the unique identification number allocated to the individual for the purposes of taxation by that individual’s country of residence, or
- (b) in the case of a company in receipt of a relevant payment, the unique identification number allocated to the company for the purposes of taxation in that company’s country of residence, or
- (c) in the case of a qualifying company, the reference number stated on any return of profits form or notice of assessment issued to that company by the Revenue Commissioners, or the registration number of the company for the purposes of value-added tax.

Returns by qualifying companies

3. (1) A return to be made under section 529E of the Act shall be made by electronic means using the FWT service.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 23rd January, 2015.*

(2) For the purposes of paragraph (1), details of the following matters shall be included in a return:

- (a) the name of the qualifying company and its tax reference number;
- (b) the chargeable period to which the return relates;
- (c) the identity of all specified persons to whom a relevant payment was made in the chargeable period to include the name, address, and tax reference number;
- (d) the date the relevant payment was made, the amount of the relevant payment, the amount of tax deducted from the relevant payment; and
- (e) the security number from the certificate of deduction issued by the qualifying company to the specified person in respect of the relevant payment.

Claims for repayments by specified persons

4. (1) A claim for a repayment made in accordance with section 529I of the Act shall be made using the appropriate form made available by the Revenue Commissioners and shall be accompanied by the certificate of deduction issued by the qualifying company.

(2) For the purposes of paragraph (1), details of the following matters shall be included in the form:

- (a) the name and address of the specified person;
- (b) details of the production company to which artistic services were provided;
- (c) details of the period when artistic services were provided to a qualifying company;
- (d) a schedule of the expenses incurred in relation to the artistic services;
- (e) such other information as may be required by the Revenue Commissioners in order for them to determine the claim and process any repayment due to the specified person.

GIVEN under my hand,
21 January 2015.

NIALL CODY,
Revenue Commissioner.

EXPLANATORY NOTE.

(This is note is not part of the Instrument and does not purport to be a legal interpretation.)

The purpose of these Regulations is to facilitate commencement of the Film Withholding Tax from 1 January 2015. The Regulations set out specific requirements governing the operation of aspects of the Film Withholding Tax, the legislative framework for which is contained in Chapter 1A of Part 18 of the Taxes Consolidation Act 1997.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2
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