

Ireland/UK Double Taxation Agreement

Certification of ‘Form IRL-Individual’ and ‘Form Ireland Company’

Part 35-01-02

Document Reviewed June 2021

Ireland/UK Double Taxation Agreement - Certification of 'Form IRL-Individual' and 'Form Ireland-Company'

1 Introduction

Under the Ireland/UK Double Taxation Agreement, Irish resident individuals and companies may claim relief at source or repayment of tax from the HM Revenue and Customs (HMRC), in respect of UK tax on certain sources of income.

The sources of income in respect of which relief/repayment may be claimed by an **individual** are:

- UK State Pension or incapacity benefit,
- Pensions, purchased annuities, interest or royalties arising in the UK

The sources of income in respect of which relief/repayment may be claimed by a **company** are:

- Interest or royalties arising in the UK.

2 Making a claim for a repayment of UK tax deducted

An individual should make a claim for relief/repayment to the HMRC on a 'Form IRL-Individual'. A company should make a claim on a 'Form Ireland- Company'. Both forms are available from the HMRC website.

The procedure for claiming such relief /repayment includes the Revenue Commissioners certifying on the 'Form IRL-Individual' or 'Form Ireland-Company', as appropriate, that the person/company making the claim is resident in the State for the purposes of Irish tax. The completed form should be submitted to the Revenue branch dealing with the tax affairs of the individual or the company, as appropriate. Revenue will send the completed form directly to HMRC.

3 Income Tax Return

An individual should return the income on his or her Form 11 or Form 12, as appropriate, each year. Revenue will tax the gross amount of the UK income received.

No credit will be given in Ireland for UK tax deducted in respect of the income sources mentioned in paragraph 1.

4 Corporation Tax Return

A company should return the income on its annual Form CT1 Tax Return. Where tax has been deducted in the UK, entitlement to credit or repayment will be subject to the provisions of the Ireland/UK Double Taxation Agreement.

5 Income from employments

'Form IRL-Individual' should not be certified by Revenue where the only income source shown on the claim form is from an employment. Therefore, when presented with a 'Form IRL-Individual' for certification, case workers should, in addition to checking that the person is resident in Ireland for tax purposes, check that the income in question is one of the sources listed on the 'Form IRL-Individual' as eligible for relief/repayment.