

Artists Exemption

Advance Opinion for Residents of Countries outside of the EU / EEA



[COMPLETE IN BLOCK CAPITALS]

Application by an individual resident outside of the EU / EEA for an opinion by the Revenue Commissioners that he / she has produced original and creative work or works having cultural or artistic merit within the meaning of Section 195 Taxes Consolidation Act 1997.

Name of Claimant

(including title: Mr., Mrs., Miss., Ms., etc.)

Address (include Eircode)

Name & Address (include Eircode) of Agent (if any)

Telephone No.

E-mail Address

Category / categories in respect of which opinion is being sought:

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

- | | |
|--|---|
| <input type="checkbox"/> (a) a book or other writing | <input type="checkbox"/> (d) a painting or other like picture |
| <input type="checkbox"/> (b) a play | <input type="checkbox"/> (e) a sculpture |
| <input type="checkbox"/> (c) a musical composition | |

Supporting Material:

- (a) **a book or other writing** – one published copy of the book or relevant information and links in the case of ebooks,
- (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 link 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 the particulars stated on this application are true and correct.

I also acknowledge on becoming resident in a EU / EEA State, that I must submit a formal claim for a determination under Section 195 Taxes Consolidation Act 1997 in order to be eligible to qualify for the Artists Exemption scheme.

Signature

Date

INFORMATION

- ▶ Information on the Artists Exemption scheme is available from the address below or on the Revenue website at **www.revenue.ie**

- ▶ Claimants for Artists Exemption must be either resident, or ordinarily resident and domiciled, in one or more EU Member State, or in another EEA State, and not resident elsewhere. However, Revenue are prepared to give advance opinions regarding the exemption to claimants resident elsewhere. If these claimants receive a favourable advance opinion, they are given a formal determination in respect of Artists Exemption when they satisfy the residence criteria and submit a 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.

- ▶ **Claim Forms and Information:**
Office of the Revenue Commissioners
Artists' Exemption Unit
1st Floor
Stamping Building
Dublin Castle
Dublin 2
D02 HW86
Ireland.
Tel: + 353 1 858 9820 / 25
Fax: + 353 1 679 9287
E-mail: direct-taxes-admin@revenue.ie

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.