

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

Name & Address 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 Documentation:

- (a) **a book or other writing** – one published copy of the book, if self-published proof of sale 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, with evidence of sale/royalty statements from IMRO or PPI,
- (d) **a painting or other like picture** – six good quality photographs of work together with evidence of sale, i.e. receipts/bank statements 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

(DD / MM / YYYY)

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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,
Ireland.
Tel: + 353 1 01 8589820 / 25
Fax: + 353 1 679 9287
E-mail: direct-taxes-admin@revenue.ie