

United Kingdom/Ireland Double Taxation Convention (SI 1976 Number 2151 and Protocols).
**APPLICATION for relief at source from United Kingdom income tax and
CLAIM to repayment of United Kingdom income tax**

This form is for use by an individual resident of Ireland receiving

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

Please use the **Guidance Notes for form IRL-Individual** to help you complete this form and

- Give **ALL** the information requested and **attach supporting documents** where necessary, if you need more room, attach a separate sheet. Remember to sign the **declaration in Part E**
- Send the completed form IRL-Individual to the **Inspector of Taxes in Ireland**

Note: In making this application/claim, you are consenting to the Inspector of Taxes in Ireland certifying to the HM Revenue & Customs that you are resident in Ireland for the purposes of Irish tax. See Guidance Note 2.

If you need help with this form, please contact:

HM Revenue & Customs, Pay As You Earn and Self Assessment, BX9 1AS.

Phone us during UK office hours. Our phone numbers are **+ 44 135 535 9022** if calling from outside the UK, or **0300 200 3300** if calling from the UK.

Part A Your personal details

Please tick the appropriate

Full name Mr Mrs Miss Ms Other (specify) _____

Full residential address _____

Telephone number at which HM Revenue & Customs can contact you with any queries _____

Details of your tax adviser or other person (if any), whom you wish HM Revenue & Customs to contact about the information given on this form. See Guidance Note 3.

Name and address of adviser etc. _____

Telephone number _____

Fax number _____

Reference (if any) or contact name _____

Please give:

Your **date of birth**

day	month	year
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Your **nationality**

Irish PPS (Personal Public Service) Number

- The address of the Tax Office in Ireland to which your latest tax return was sent
- The date on which it was sent to that office

For use by the Inspector of Taxes in Ireland

Please sign and affix your official stamp and send this form to HM Revenue & Customs, PAYE & Self Assessment, BX9 1AS. You may wish to take a copy of this form for your records.

I certify that _____
 is resident in Ireland for the purposes of Irish tax.

Official Stamp

Signature _____

Date _____

Part B Please answer the following questions

'✓' where appropriate

1. Have you ever lived in the United Kingdom? (If **No**, go to question 2) Yes No

If **Yes**, please give

Your UK **National Insurance Number**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Your exact date of departure from the United Kingdom

The date on which you became resident in Ireland for Irish tax purposes

2. Have you made any previous claim or return of income for the purpose of UK tax? (If **No**, go to question 3) Yes No

If **Yes** give

- the name of the UK Tax Office and the reference number, or
- your last private address and the name and address of your last business or employer in the United Kingdom.

3. Have you been in the United Kingdom during the past four years for as much as 3 months a year on average? 6 months in any one tax year? (a UK tax year starts on 6 April) Yes No
Yes No

If either answer is **Yes**, give full details on a separate sheet.

4. Have you been absent from Ireland for a complete tax year in any of the last four years? Yes No

If **Yes**, give full details on a separate sheet.

5. Are you engaged in any trade or business in the United Kingdom or do you perform independent personal services from a fixed base situated in the United Kingdom? Yes No

If **Yes**, give full details on a separate sheet.

6. Are you subject to tax in Ireland on the **whole** amount of the income included in this claim/application? Yes No

If **No**, give full details on a separate sheet of the amount of this income that is subject to tax in Ireland.

Please answer the following question if you are applying for relief from UK tax on copyright royalties – see **Part C.4**.

7. Are you the **originator** of the work or product that has been licensed to the UK? Yes No

If **No**, please attach a copy of the licence, contract or assignment under which you have acquired from the originator the rights sub-licensed to the UK payer.

Part C Application for relief at source from UK income tax See Guidance Note 4

Complete **Parts C.1, C.2, C.3** or **C.4** as appropriate, to apply for relief at source from United Kingdom income tax.

Part C.1 State Pension or Incapacity Benefit See Guidance Note 5

If you receive a UK State Pension or UK Incapacity Benefit, please '✓' and enter the date on which payments began.

UK State Pension date payments began

UK Incapacity Benefit date payments began

Please enter full details of your work pension(s) and/or any purchased annuities below.

If you also wish to apply for an adjustment to be made that takes account of tax already deducted under the Pay As You Earn (PAYE) system from the pension and/or annuity, please '✓' here.

Note that any adjustment will go back to the **latest** of the following:

- the date on which you became resident in Ireland for Irish tax purposes
- the date payments of the income began
- the earliest UK tax year which remains in date for claiming repayment of UK income tax

Full description of the income and name and address of the UK payer	Payer's reference number	Date(s) on which payable

Part C.3 Interest

Important - see Guidance Note 7 before you complete this part.

If you have already received payments of interest with UK income tax deducted, please **also** complete **Part D** to **claim repayment** of the tax.

Amount and full title of security	Name and address in which security is registered	Registrar's account number or reference	Due date(s) of the interest

If you receive interest from privately arranged loans, please give the following details on a separate sheet

- Name and address of the UK payer of the interest
- Date of the loan agreement
- Amount of the loan
- Due date(s) of the interest

Please also attach a copy of the loan agreement.

Part C.4 Royalties

See Guidance Note 8

- Complete **columns (a) to (c)** below as appropriate, giving the information requested
- If you have already received payments of royalties with UK income tax deducted, please **also** complete **Part D** to **claim repayment** of the tax

For copyright royalties on literary, dramatic, musical or artistic works

- Enter in **column (a)** a full description of the royalties
- Enter in **column (b)** the date of the contract between you and the UK payer
- Enter in **column (c)** the **payer's** name and address
If payments are made **through** or **by** an agent in the UK, also enter the agent's name and address

For other royalties

- Enter in **column (a)** a full description of the royalties
- Enter in **column (b)** the date of the **licence agreement** between you and the UK payer **and attach a copy of the licence agreement**
- Enter in **column (c)** the name and address of the UK payer of the royalties

Column (a)	Column (b)	Column (c)

Part D Claim for repayment of UK income tax deducted

- If you have already received payments of income with UK tax deducted, please give details below to claim repayment under the UK/Ireland Double Taxation Convention, if you need more space, please attach an additional sheet, then complete the Declaration in **Part E**
- If no payments of the income have yet been made, go direct to the Declaration in **Part E**

Source of income <i>For example 'Copyright royalties paid by [name of payer]'</i> NOTE If you receive the income from a trust or estate, enter the name of the trust or estate.	Date of payment of income	Amount of income before UK tax £	Amount of UK tax deducted £
Totals			

Part E Declaration *(complete this section in all cases)*

- I am beneficially entitled to the income from the source(s) included in this form
- The information I have given in this application/claim is correct and complete to the best of my knowledge and belief

~~is~~ appropriate

I apply for relief at source from UK income tax

I claim repayment of £

*(enter the total amount of UK income tax from **Part D** above)*
and ask you to send the repayment

direct to me

to my bank/agent **in the UK**
(Enter name and address aside)

Signature

Date

Name and address of **UK** bank/agent

Account/reference number, if any

UK bank sort code

Guidance Notes for form IRL-Individual

- Use these Notes to help you complete form IRL-Individual
- If after reading these Notes you need further information, please contact HM Revenue & Customs. Our address and phone number are in Note 10

1. Purpose of form IRL-Individual

Form IRL-Individual enables you as a resident of Ireland to apply under the United Kingdom/Ireland Double Taxation Convention for relief at source from UK income tax on a **UK state retirement pension or incapacity benefit**, and **UK-source pensions, purchased annuities, royalties and interest**. The form also provides for a claim to repayment of UK tax in cases where payments of the income have already been made with UK tax deducted.

2. Evidence of residence in Ireland and where to send the completed form

It is a condition of relief from UK income tax under the terms of United Kingdom/Ireland Double Taxation Convention that the beneficial owner of the income is resident in Ireland. **Please send the completed form IRL-Individual to the Inspector of Taxes in Ireland**. The Inspector of Taxes will certify that you are resident in Ireland for the purposes of Irish tax and send the form to HM Revenue & Customs.

3. Confidentiality

All the information that you provide to HM Revenue & Customs is confidential. We can therefore only discuss your tax affairs with you or any tax adviser named by you.

4. Relief at source from UK income tax on future income payments

Relief at source from UK income tax on future payments of income may be available in cases where HM Revenue & Customs is able to exercise its discretion to issue a notice (under Statutory Instrument 1970 Number 488, as amended). HM Revenue & Customs deals with each application on its merits. Where HM Revenue & Customs cannot agree to allow relief at source or cannot arrange it, you can claim **repayment** of the UK tax deducted.

If relief at source is granted, please tell HM Revenue & Customs at the address in Note 10, without delay, if there is any subsequent change to the information you have given on the form IRL-Individual.

5. UK State Pension or Incapacity Benefit

The UK State Pension, or UK Incapacity Benefit, is normally liable to UK income tax. As a resident of Ireland you can apply to have this income exempted from UK income tax.

6. UK Pensions from former employers, other occupational and personal pensions and purchased annuities

Certain types of pension and most annuities from the UK, paid to you as a resident of Ireland, can be exempted from UK income tax.

If however you receive a pension paid by the UK for **service to the UK Government or a local authority**, there are special provisions in the Convention. Your pension from that employment will be exempt from UK tax **only** if you are an **Irish national** or a dual national of the UK and of Ireland, as well as being resident there.

If these provisions mean that your pension will be taxed in the UK, you may be able to claim UK personal allowances, provided that you satisfy certain conditions. Further details are available from HM Revenue & Customs at the address in Note 10.

7. UK Interest

Interest can be paid to you with no UK tax deducted. Any UK tax that has been deducted can be repaid to you in full.

Interest from securities

UK tax is deducted from interest on loan stocks issued by

- companies which are **not quoted** on the Stock Exchange
- local authorities

We may be able to arrange for interest on these stocks to be paid with no UK tax deducted, as explained in note 4.

Interest from the following UK sources is paid with no UK tax deducted, so there is no need to apply for relief from UK tax at source. Please **do not** enter in **Part C.3** of form IRL-Individual

- interest from company loan stocks quoted on the Stock Exchange (*paid automatically without deduction of UK tax*)
- interest from UK government securities (*paid automatically without deduction of UK tax*)

Additionally, some UK banks and building societies operate a scheme for payment of interest without deduction of UK tax to non-residents. Ask your UK bank or building society for information. HM Revenue & Customs cannot arrange for payment of bank or building society interest with no UK tax deducted, so again, please do not enter such interest in **Part C.3** of the form.

If you have already received any interest with UK tax deducted, you may claim **repayment** of the tax by completing **Part D** of the form.

8. UK Royalties

Most royalties can be paid to you with no tax deducted. Any UK tax that has been deducted can be repaid to you in full.

The Double Taxation Convention allows relief only to the **beneficial owner** of the royalties. The beneficial owner is normally the originator of the work or product.

◆ Copyright royalties for literary, dramatic, musical or artistic works

If you are **not** the originator but have acquired the rights, please attach to the form IRL-Individual a copy of the licence, contract or assignment under which you have acquired the UK rights. This will help HM Revenue & Customs to check that the beneficial ownership condition in the Double Taxation Convention is satisfied.

◆ Other royalties

Please attach to the form IRL-Individual a copy of the licence agreement between **you** and the **UK payer** of the royalties. If you are **not** the originator of the product giving rise to the royalties but have acquired the rights, please also attach a copy of the licence, contract or assignment under which you have acquired the UK rights.

9. Repayment claims and tax deduction vouchers

There is no need to send tax vouchers with your completed form IRL-Individual, but you should keep them safe in case they are needed later to support your claim. If you have any doubt about how you have completed the form you can send vouchers if you think it will help us.

10. Help or further information

If you need help or further information, please

- phone HM Revenue & Customs: **+44 135 535 9022** if calling from outside the UK, or **0300 200 3300** if calling from the UK
- or write to **HM Revenue & Customs, Pay As You Earn and Self Assessment, BX9 1AS**

Privacy and Data Protection

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so.

For more information go to **www.gov.uk**
