



Application for relief at source from UK Income Tax and claim for repayment of UK Income Tax

Form Ireland Individual

United Kingdom/Ireland Double Taxation Convention

This form is for use by an individual resident of Ireland receiving incapacity benefit, pensions, purchased annuities, interest or royalties arising in the United Kingdom (UK).

Please use the Ireland-Individual Notes 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

In making this application or claim, you are consenting to the Inspector of Taxes in Ireland certifying to HM Revenue and Customs that you are resident in Ireland for the purposes of Irish tax. See note 2.

If you need help with this form, please:

- visit our website www.gov.uk and enter double taxation in the search box
- phone us on + 44 135 535 9022 if calling from outside the UK or 0300 200 3300 if calling from the UK
- write to HM Revenue and Customs, Pay As You Earn and Self Assessment, BX9 1AS, United Kingdom

Part A Your personal details

Title and full name	If you have a tax adviser, please give details. See note 4.
<input type="text" value="Title"/> <input type="text" value="Full name"/>	Adviser's name <input type="text"/>
Full residential address	Adviser's address
<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
Phone number where we can contact you. This may help us deal with your completed form more quickly.	Phone number
<input type="text"/>	<input type="text"/>
Date of birth DD MM YYYY	Reference or contact name (if any)
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/>
Nationality	The address of the tax office in Ireland to which your latest tax return was sent and the date it was sent
<input type="text"/>	<input type="text"/>
Irish PPS (Personal Public Service) number	
<input type="text"/>	

For use by the Inspector of Taxes in Ireland

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

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

Official stamp

Signature _____ Date _____

Part B Please answer the following questions

1 Have you ever lived in the UK?

Yes

No Go to question 2

Your UK National Insurance Number

Your exact date of departure from the UK

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

2 Have you (or if you're married or have formed a civil partnership your spouse or civil partner) continued to own or rent a property in the UK?

Yes Give the property address on a separate sheet

No

If the property is still owned by you but is let to someone else give details, including the expected annual income.

If the property is no longer available for your use give the reason (for example, sold or tenancy ended) and give the date on which it was last available for your use.

3 Under the UK Statutory Residence Test, if you've departed the UK in the current tax year, confirm you will either be:

non-resident

eligible for split year treatment

Note, if you claim split year treatment, you must be non-resident for the following full tax year. If this changes you must inform HMRC.

4 If you departed the UK in a previous tax year, confirm if you expect to be deemed non-resident under the Statutory Residence Test in the current tax year

I confirm I will be deemed non-resident

5 Are you engaged in any trade or business in the UK or do you perform independent personal services from a fixed base situated in the UK?

Yes Give full details on a separate sheet

No

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

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, 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 note 5

Complete parts C.1, C.2, C.3 or C.4 as appropriate to apply for relief at source from UK Income Tax.

C.1 State Pension or Incapacity Benefit see note 6

If you receive a UK State Pension or UK Incapacity Benefit please tick and enter the date on which payments began

UK State Pension date payments began

UK Incapacity Benefit date payments began

C.2 Work pensions and/or purchased annuities see note 7

Do you wish to apply for an adjustment to be made that takes account of tax already taken off under the PAYE (Pay As You Earn) system from the pension and/or annuity?

Yes No

Enter full details of your work pensions and or any purchased annuities below.

Full description of the income and name and address of the UK payer	Payer's reference number	Date payments began

C.3 UK Interest read note 8 before you complete this part

If you have already received payments of interest with UK Income Tax taken off, 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 dates 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 dates of the interest

C.4 Royalties see note 9

Complete columns (a) to (c) as appropriate, giving the information requested.

If you have already received payments of royalties with UK Income Tax taken off, please also complete Part D to claim repayment of the tax.

Are you the originator of the work or product that has been licensed to the UK?

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

For copyright royalties on literary, dramatic, musical or artistic works enter in:

- column (a) a full description of the royalties
- column (b) the date of the contract between you and the UK payer
- 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) full description of the royalties
- column (b) the date of the licence agreement between you and the UK payer and attach a copy of the licence agreement
- 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 taken off

If you have already received payments of income with UK tax deducted, 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 F.

If no payments of the income have yet been made, go direct to the Declaration in part F.

Source of income, for example, copyright royalties paid by [name of payer] Note, if you receive the income from a trust or estate, enter the name of the trust or estate	Date of payment of income DD MM YYYY	Amount of income before UK tax £	Amount of UK tax taken off £

Totals

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Part E Payment details and authority

Make sure you fully complete part E.1 or E.2 as appropriate if you want us to:

- make the repayment to a nominee
- send the repayment to you at an address other than the residential address you have shown in part A

<p>E.1 Payment to a nominee I authorise the person named below to receive the amount due on my behalf.</p> <p>Name of nominee</p> <input type="text"/> <p>Address of nominee</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode	<p>E.2 Payment to you at another address Please send the repayment to me at the address shown below and not to my residential address (as shown in part A)</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode
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Part F Declaration

I am beneficially entitled to the income from the source or sources included in this form.

The information I have given in this application or claim is correct and complete to the best of my knowledge and belief.

1. I apply for relief at source from UK Income Tax and undertake to tell HM Revenue and Customs if there is any change to the information that I have given in this form (see the DT-Individual Notes about Part C).

If you want to work out the amount repayable, see the DT-Individual Notes. Tick 2(a) and write the amount in the box.

If you want HM Revenue and Customs to work out the amount for you, tick 2(b).

2. I claim repayment of UK Income Tax and

a) I have worked out that the amount repayable to me is £ .

b) I want HM Revenue and Customs to work out the amount repayable to me

Signature

Date

For official use by HM Revenue and Customs

Examined _____

Authorised _____

Amount repaid _____

HMRC date stamp