



Use these notes to help you complete form IRL-Individual. If after reading these notes you need further information, please contact HM Revenue and Customs. Our address and phone number are in note 11. For the latest notes, go to [www.gov.uk/government/collections/tax-treaties](http://www.gov.uk/government/collections/tax-treaties)

### 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 United Kingdom (UK) income tax on:

- a UK state retirement pension
- Incapacity Benefit
- UK-source pensions
- purchased annuities
- royalties
- 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. Double taxation - being liable to pay tax in both countries

If you have income from one country and are resident in another, you may be liable to pay tax in both countries under their tax laws. To avoid 'double taxation' in this situation, the United Kingdom (UK) has negotiated Double Taxation (DT) treaties with countries that include Ireland. The precise conditions that apply to your income from the UK as a resident of Ireland can be found in the text of the UK/Ireland Double Taxation Convention.

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

It's 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, who can certify you are resident in Ireland for the purposes of the United Kingdom/Ireland Double Taxation Convention. The form should then be sent to HM Revenue and Customs, Pay As You Earn and Self Assessment, BX9 1AS, United Kingdom.

### 4. Confidentiality

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

### 5. Part C: 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 and Customs is able to exercise its discretion to issue a notice (under Statutory Instrument 1970 Number 488, as amended). HM Revenue and Customs deals with each application on its merits. Where HM Revenue and 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 and Customs if there is any subsequent change to the information you have given on the form IRL-Individual..

### 6. Part C.1: 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.

### 7. Part C.2: UK Pensions from former employers, other occupational and personal pensions and purchased annuities

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

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. For further information go to GOV.UK and search for 'Personal allowances'.

### 8. Part C.3: 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)
- interest from UK banks and building societies (paid automatically without deduction of tax)

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.

## 9. Part C.4: 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 and 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.

## 10. Part E: Payment details and authority

### E1 Payment to a nominee

You should only fill in Part E1 if you want HMRC to make any repayment to a nominee on your behalf. We'll send the repayment by post direct to your nominee's address so you'll need to give the full postal address and other details asked for on the form.

### E2 Payment made to you at another address

If you want HMRC to send the repayment to you at an address that isn't your residential address, give details in Part E2.

## 11. Part F: Declaration

You must sign the form Ireland Individual personally in Part F.

You may claim on behalf of:

- an unmarried minor (someone under the age of 18)
- a mentally incapacitated person
- someone who's died

Claims should normally be made by:

- a parent or guardian on behalf of an unmarried minor
- the person authorised by the courts to look after the affairs of a mentally incapacitated adult (or the DWP appointee)
- the executor or administrator of the estate of someone who's died (the claim will relate to income up to the date of death only)

Ask HM Revenue and Customs if you're in any doubt about whether you're the right person to make the claim. Remember that in these notes and in the form, references to 'you' and 'your' may equally apply to the person on whose behalf you're claiming.

## 12. Help or further information

If you need help or further information, please:

- phone HM Revenue and 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 and Customs, Pay As You Earn and Self Assessment, BX9 1AS

### Privacy and Data Protection

For information, go to [www.gov.uk/government/publications/hmrc-office-of-the-data-protection-officer-privacy-notice](http://www.gov.uk/government/publications/hmrc-office-of-the-data-protection-officer-privacy-notice)