

**United Kingdom / Ireland Double Taxation Convention (SI 1976 No. 2151 and Protocols)
Claim to relief from United Kingdom income tax**

For use by a company or concern resident in Ireland receiving interest, royalties or other income arising in the UK

Please

- use the attached **Ireland-Company Notes** to help you fill in this form
- give all the details asked for in the form
- sign the **declaration** in **Part F** and say what is your status in the company or concern
- See **Note 3** for information about where to send the completed form Ireland-Company.

If you need help with this form, please contact **HM Revenue & Customs Residency, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD.** Phone us, Monday to Friday, 07.30 to 17.00: **+44 0115 974 1945** if calling from outside the UK, or **0115 974 1945** if calling from the UK.

Part A Details of the company or concern and tax adviser (if any)

<p>Full name of the company/concern receiving the income</p> <hr/> <p>Full registered address (do not use 'care of' address)</p> <hr/> <hr/> <p>Telephone number _____</p> <p>Fax number _____</p> <p>Reference (if any) or contact name</p>	<p>If the company or concern has a tax adviser, please give details. See Note 4.</p> <p>Adviser's name</p> <hr/> <p>Adviser's address</p> <hr/> <hr/> <p>Telephone number _____</p> <p>Fax number _____</p> <p>Reference (if any) or contact name</p>
---	---

Please give

- the company's Irish tax reference
- the address of the tax office in Ireland where the company's latest tax return was sent, *and*
- the date on which it was sent.

If the company files a consolidated tax return in Ireland, please give:

- the name of the parent company, *and*
- its Irish tax reference.

For use by the Inspector of Taxes in Ireland

Please sign and affix your official stamp and then send this form to HM Revenue & Customs Residency, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD. You may wish to take a copy of the form for your records.

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

Official Stamp

Signature _____ Date _____

Part B Questions about the Irish company

Please answer the following questions about the Irish company. If you are completing this form on behalf of an Irish pension fund, charity, partnership or other concern, please answer the questions as they apply to the concern. See Note 2.

		<i>✓ where appropriate</i>
1	Is it a company created in, or organised under the laws of, Ireland?	Yes <input type="checkbox"/> No <input type="checkbox"/>
2	Where is the company's business managed and controlled?	
3	Is this the company's first claim of this kind?	Yes <input type="checkbox"/> No <input type="checkbox"/>
4	Is the company engaged in any trade or business, from a permanent establishment or fixed base situated in the United Kingdom? If 'Yes', give full details on a separate sheet, including the name and reference number of the UK tax office dealing with the permanent establishment or fixed base.	Yes <input type="checkbox"/> No <input type="checkbox"/>
5	Is there any relationship between the company and the United Kingdom payer of the income, other than that of payee and payer? If 'Yes', give full details on a separate sheet.	Yes <input type="checkbox"/> No <input type="checkbox"/>
6	Is the beneficial owner of the income that is the subject of this claim an 'exempt approved' pension scheme or charity?	Yes <input type="checkbox"/> No <input type="checkbox"/>
<p><i>If you are completing this form on behalf of a partnership or trust, answer question 7 and if appropriate, 8. Otherwise, go direct to question 9.</i></p>		
7	Is the income included in this claim subject to Irish tax in the hands of the individual partners, participants or beneficiaries? If 'No', please answer Question 8.	Yes <input type="checkbox"/> No <input type="checkbox"/>
8	Is the partnership or trust subject to Irish tax on the income that is included in this claim? If you answered 'No' to Question 7 and 'No' to Question 8, please say on a separate sheet, why the partnership or trust is entitled to relief under the UK/Ireland Double Taxation Convention.	Yes <input type="checkbox"/> No <input type="checkbox"/>
9	On what date does the company's accounting period end each year?	Day Month Year
<p>If, exceptionally, a different year end date applies to the income shown (if any) in Part D of this form, give full details in the box below. <i>Attach a separate sheet if you need more room.</i></p>		

Part C Application for relief at source from UK income tax See Note 5

- Use **Part C.1, C.2, C.3** or **C.4** as appropriate, to apply on behalf of the company or concern for relief at source from UK income tax.
- If the company or concern has already received payments of the income with **UK income tax deducted**, please also complete **Part D** to claim repayment of the tax.

C.1 Interest from loans See Note 6

Please

- complete the columns below giving the information requested and
- **attach to this form a copy of the loan agreement.**

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

C.2 Interest from UK securities Important - see Note 6 before you complete this part.

Please complete the columns below, giving the information requested.

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

C.3 Royalties See Note 7Complete **columns 1 to 3** as appropriate, giving the information requested.**For copyright royalties on literary, dramatic, musical or artistic works**

- Enter in **column 1** a full description of the royalties.
- Enter in **column 2** the date of the **licence agreement** between the company and the UK payer.
- Enter in **column 3** 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 1** a full description of the royalties.
- Enter in **column 2** the date of the **licence agreement** between the company and the UK payer **and attach a copy of the licence agreement.**
- Enter in **column 3** the name and address of the UK payer of the royalties.

Column 1	Column 2	Column 3

Is the Irish company the **originator** of the work or product that has been licensed to the UK?

(‘✓’ where appropriate)

Yes No

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

Part C.4 Irish Charity or Irish Pension Fund - income from UK property See Note 8

Use this part only for an **Irish Charity** or **Irish Pension Fund** receiving **rental income** from the UK.

If you are completing the form on behalf of a **pension fund**, please see Note 8 about confirmation of 'exempt approved' status.

Name and address of the person in the UK who deducts tax from the rental income	Date(s) rental income is payable

Part D Claim for repayment (where appropriate)

- If the Irish company or concern has already received payments of income with UK tax deducted, please give details below to claim repayment under the UK/Ireland Double Taxation Convention.
- If no payments of the income have yet been made, go direct to the Declaration in **Part F**.

Source of income <i>For example 'Copyright royalties paid by [name of payer]'</i>	Date of payment of income	Amount of income before UK tax £	Amount of UK tax deducted £

Totals

--	--	--	--

Part E Authority to make repayment to a nominee

Complete this part if you want us to make the repayment to a **bank** or **other nominee**. If you leave this part empty, the repayment will be made direct to the company at the address you have shown in **Part A** of this form.

I,
(Enter your full name)

as
(Enter status - for example, company secretary, treasurer, or authorised agent)

of
(Enter name of the claimant company or concern)

authorise the **bank** or **other nominee** below to receive the amount due on the company's behalf.

Name of bank or other nominee

Address of bank or other nominee
Postal code

Account number UK bank sort code (if appropriate)

Nominee's reference number (if there is one) for the company.

Signature _____ (Now also complete and sign the **Declaration** in **Part F** below)

Part F Declaration

- The company or concern is beneficially entitled to the income from the source(s) included in this form.
 - The information I have given in this claim is correct and complete to the best of my knowledge and belief.
- On behalf of the company

as appropriate

1. I apply for relief at source from UK income tax and undertake to tell HM Revenue & Customs if there is any change to the information that I have given in this claim. (See Note 6.)

2. I claim repayment of £ (Enter the total amount of UK income tax from Part D)

Signature _____ Date _____

Please print your name below and enter your status.

For official use by HM Revenue & Customs

Examined _____ £ Amount repaid: _____
Authorised _____ HMRC Residency date stamp

Ireland-Company Notes

Use these Notes to help you complete form Ireland-Company. If you need further information, please contact **HM Revenue & Customs Residency ('HMRC Residency')**. Our address, phone and fax numbers are in Note 10.

1. Purpose of form Ireland-Company

Form Ireland-Company enables

- an Irish company
- an *unincorporated* concern such as a pension fund, partnership, in Ireland receiving interest or royalties arising in the United Kingdom to apply for relief at source from UK income tax under the United Kingdom/Ireland Double Taxation Convention. The form also provides for a claim to repayment of UK income tax in cases where payments of the income have been made with UK tax deducted.

2. Who can sign the declaration on the form

- **For a company or fund etc**, a responsible officer of the company or fund. An agent (e.g. tax adviser), 'custodian' or other duly authorised person acting with the authority of a company may also sign on the company's behalf.
- **For a partnership**, the senior, general or managing partner (as appropriate) in the name of the partnership. *Please attach to the form a list giving the names and residential addresses (or registered business addresses if companies) of all the partners, and each partner's percentage share in the partnership.*

3. 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. The Irish Revenue Commissioners will therefore need to certify that the company or concern is resident in Ireland for the purposes of Irish tax.

If you have completed the form Ireland-Company on behalf of

- a **company**, send the form to the Irish Inspector of Taxes to whom the company's latest tax return was sent
- a **charity**, send the form to the Charities Section, Office of the Revenue Commissioners, Government Offices, Nenagh, Co. Tipperary, Ireland
- a **pension fund**, send the form to the Retirement Benefits Section, Office of the Revenue Commissioners, Shelbourne House, Shelbourne Road, Dublin 4, Ireland. Please enclose a photocopy of the completed form. *(Confirmation of "exempt approved" status is also required - see Note 8.)*

The appropriate office will certify the form and send it direct to HMRC Residency.

4. Confidentiality

All the information that you provide to HMRC Residency is confidential. We can therefore only discuss the tax affairs of the company or concern with

- an officer of the company *and/or*
- any agent (e.g. tax adviser) who is nominated by the company or concern.

5. 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 HMRC Residency is able to exercise its discretion to issue a notice (under Statutory Instrument 1970 Number 488, as amended). HMRC Residency deals with each application on its merits. Where we cannot agree to allow relief at source, a company or concern resident in Ireland can claim **repayment** of the UK tax deducted.

If relief at source is granted, please tell HMRC Residency at the address in Note 10 without delay, if there is any subsequent change to the information you have given on the form Ireland-Company.

6. UK Interest

Interest from loans

Where the interest is payable on a loan to a UK resident company or individual, **please attach a copy of the loan agreement** to the form Ireland-Company.

Interest from securities

UK tax is deducted from interest on loan stocks issued by

- companies which are **not quoted** on the Stock Exchange and
- 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 5.

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 C2 of form Ireland-Company

- 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*).

7. UK Royalties

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 your company or concern is **not** the originator but has acquired the rights, please attach to the form Ireland-Company a copy of the licence, contract or assignment under which the UK rights have been acquired. This will help HMRC Residency to check that the beneficial ownership condition in the Double Taxation Convention is satisfied.

If your company or concern is in the **publishing or music business** and uses a standard form of contract with all its authors or composers, please attach a copy of the standard contract. You need do this only the first time a form Ireland-Company is completed.

Other royalties

Where your company or concern is the originator of a process or design etc., please attach to the form Ireland-Company a copy of the licence agreement between **yourselves** and the **UK payer** of the royalties. If your company or concern is **not** the originator of the product giving rise to the royalties but has acquired the rights, please also attach a copy of the licence, contract or assignment under which the UK rights have been acquired.

8. Irish pension funds and Irish charities receiving rental income from UK property

The UK/Ireland Double Taxation Convention provides for tax exempt **Irish Charities** and **Irish Pension Funds** to receive rental income from UK property without deduction of UK income tax. If you are completing the form on behalf of an Irish Charity or Irish Pension Fund that receives UK rental income, please give full details in **Part C.4**.

Pension funds should also provide a letter of confirmation from the Irish tax authorities that the fund is 'exempt approved'. This letter should be requested from Retirement Benefits Section, Office of the Revenue Commissioners, Shelbourne House, Shelbourne Road, Dublin 4, Ireland.

9. Tax vouchers

Do not send tax vouchers with the completed form Ireland-Company. Keep them safe in case they are needed later to support the claim. But if you have any doubt about how you have completed the form you can send the vouchers if you think it will help us.

10. Help or more information

If, after using these Notes you need help or more information,

- visit HMRC Residency's website: www.hmrc.gov.uk/cnr
- phone HMRC Residency between 07.30 and 17.00 (UK time) Monday to Friday
+44 115 974 1945 if calling from outside the UK, or **0115 974 1945** if calling from the UK
- or write to **HM Revenue & Customs Residency, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD.**
Our fax number is +44 115 974 1995 from outside the UK, or 0115 974 1995 from inside the UK.

Please quote the HMRC Residency reference number (for example '12/A/123456') whenever you contact us.

Our service commitment to you

HM Revenue & Customs is committed to serving your needs well by

Acting fairly and impartially

We

- treat your affairs in strict confidence, within the law
- want you to pay or receive only the right amount due.

Communicating effectively with you

We aim to provide

- clear and simple forms and guidance
- accurate and complete information in a helpful and appropriate way.

Providing good quality service

We aim to

- handle your affairs promptly and accurately
- be accessible in ways that are convenient to you
- keep your costs to the minimum necessary
- take reasonable steps to meet special needs
- be courteous and professional.

Taking responsibility for our service

- We publish annually our customer service aims and achievements.
- If you wish to comment, or make a complaint, we want to hear from you so we can improve our service. We advise you how to do this.

We can provide better service if you help us by

- keeping accurate and up to date records
- letting us know if your personal/business circumstances change
- giving us correct and complete information when we ask for it
- paying on time what you should pay.

Further information on customer service is available at HM Revenue & Customs local offices, and is set out in our Charters and Codes of Practice.

These notes are for guidance only and reflect the UK tax position at the time of writing. They do not affect any rights of appeal.