

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 retirement 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 5.
- If you claim repayment of UK income tax, attach the **tax deduction certificates** (originals, not photocopies)
- 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 UK Inland Revenue that you are resident in Ireland for the purposes of Irish tax. See Guidance Note 2.*

If you need help with this form, please write to **Inland Revenue - Centre for Non-Residents, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD.** Or phone the Centre for Non-Residents during UK office hours. Our contact numbers are + **44 151 210 2222** if calling from outside the UK, or **0845 070 0040** if calling from the UK.

Part 1 Your personal details

Please '✓' as appropriate

Full name Mr Mrs Miss Ms Other (specify) _____

Full residential address

Telephone number at which the Centre for Non-Residents can contact you with any queries _____

Details of your tax adviser or other person (if any), whom you wish the Centre for Non-Residents 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 |
|-----|-------|------|

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 Inland Revenue – Centre for Non-Residents, Fitz Roy House, PO Box 46, Nottingham, England, NG2 1BD. 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 2 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"/> |
|----------------------|----------------------|----------------------|----------------------|----------------------|

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? Yes No
6 months in any one tax year? (*a UK tax year starts on 6 April*) 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 3.4.

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 3 Application for relief at source from UK income tax *See Guidance Note 4*

Complete Parts 3.1, 3.2, 3.3 or 3.4 as appropriate, to apply for relief at source from United Kingdom income tax.

Part 3.1 State retirement pension or incapacity benefit *See Guidance Note 5*

If you receive a UK State retirement pension or UK incapacity benefit, please '✓' and enter the date on which payments began.

UK State retirement pension date payments began

UK incapacity benefit date payments began

Part 3.2 Work pension and/or purchased annuities*See Guidance Note 6*

Please

My nationality is

- enter your nationality aside.
- 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, or
- 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 3.3 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 4 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 3.4 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 4 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 4 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 5**.
- Please attach the **original** tax deduction certificate for each item that you show. See *Guidance Note 9*.
- If no payments of the income have yet been made, go direct to the Declaration in **Part 5**.

| 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 5 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.

'✓' as appropriate

I apply for relief at source from UK income tax and undertake to tell Inland Revenue Centre for Non-Residents if there is any change to the information that I have given in this form.
(See *Guidance Note 4*.)

I claim repayment of (enter the total amount of UK income tax from **Part 4** 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

For official use by the United Kingdom Inland Revenue

| | |
|--|---|
| Examined _____ Authorised _____ | Amount repaid: £ _____ : _____ CNR Date stamp |
|--|---|

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 Inland Revenue – Centre for Non-Residents. Our address, phone and fax numbers 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 the UK Inland Revenue - Centre for Non-Residents.

3. Confidentiality

All the information that you provide to the Centre for Non-Residents 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 the Centre for Non-Residents is able to exercise its discretion to issue a notice (under Statutory Instrument 1970 Number 488, as amended). The Centre for Non-Residents deals with each application on its merits. Where the Centre for Non-Residents 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 the Centre for Non-Residents 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 retirement pension or incapacity benefit

The UK State retirement 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**, or where you were employed in a publicly funded educational institution, 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 as follows:

- **If your pension is paid for service to a UK local authority**, contact the Centre for Non-Residents at the address in Note 10.
- **If your pension is paid for service to the UK Government**, contact HM Inspector of Taxes Cardiff 4 (Foreign Section) Ty-Glas, Llanishen, Cardiff, Wales CF4 5GN. Telephone +44 29 2032 5000 if calling from outside the UK, or 029 2032 5000 if calling from the UK.

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 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 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 3.3 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. The Centre for Non-Residents 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 3.3 of the form.

If you have already received any interest with UK tax deducted, you may claim **repayment** of the tax by completing **Part 4** of the form.

◆ **Other interest**

Where interest is payable on a loan to a UK resident individual or company, the Centre for Non-Residents routinely asks the UK Tax Office dealing with the tax affairs of the payer of the interest for a report. We can do this **before** we receive the certified form IRL/Individual from the Inspector of Taxes in Ireland if you send us

- a copy of the loan agreement(s) *and*
- an advance copy of the completed form IRL/Individual.

But please remember that the Centre for Non-Residents cannot finalise matters until we have received a satisfactory certified form IRL/Individual.

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 the Centre for Non-Residents 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 certificates

If you have completed **Part 4** of the form IRL/Individual to claim repayment of UK income tax, you **must** attach the **original** UK tax deduction certificate(s) to the completed form. If you do not send the tax certificate(s) your claim will not be valid. The Centre for Non-Residents cannot accept photocopy certificates as evidence for repayment purposes.

10. Help or further information

If you need help or further information, please

- write to **Inland Revenue, Centre for Non-Residents, Fitz Roy House, PO Box 46, Nottingham, England NG2 1BD**
- **or**, phone the Centre for Non-Residents during UK office hours, Monday to Friday. Our contact numbers are
+ 44 151 210 2222 if calling from outside the UK, or 0845 070 0040 if calling from the UK

Our fax number is + 44 115 974 1919 *from outside the UK*, or 0115 974 1919 *from the UK*.

Please quote your Centre for Non-Residents reference number (for example 'FD12/A/123456') whenever you contact us.

Our service commitment to you

The Inland Revenue and Customs & Excise are 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 Inland Revenue and Customs and Excise local offices, set out in our Charters, complaints leaflets (IR120 and Notice 1000) and Codes of Practice.

Privacy and Data Protection

The Inland Revenue is a Data Controller under the Data Protection Act. We hold information for the purposes of taxes, social security contributions, tax credits and certain other statutory functions as assigned by Parliament. The information we hold may be used for any of the Inland Revenue's functions.

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 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 and agencies and overseas tax authorities. We will not give information about you to anyone outside the Inland Revenue unless the law permits us to do so.

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.

October 2002

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