



Dividends arising outside the Republic of Ireland and the United Kingdom

Declaration to be made by the OWNER of Dividends or Interest arising outside the Republic of Ireland and the United Kingdom, where exemption from Irish tax is claimed on the grounds of non-residence in the Republic of Ireland.

I hereby declare that I am not resident in the Republic of Ireland for the purposes of Income Tax or Corporation Tax (in the case of a company) for any year or period to which my claim relates.

I undertake to inform you if I become so resident for any year.

Signature of owner

Name (in block letters)

Address

Date

Resident in Ireland - Individuals

An individual is resident in Ireland for tax purposes if s/he is present in the State for:

- 183 days in the current tax year, or
- 280 days between the current tax year and the preceding year.

An individual may also opt to be treated as resident in Ireland for tax purposes.

Resident in Ireland - Companies

A company is resident in Ireland if:

- it is registered in the State, or
- it is managed and controlled in the State. Put simply, the phrase "*managed and controlled*" means the place where directors hold their meetings.

The **exceptions** to the above are as follows:

- Where the company or a related company carries on a trade in the State and either company is ultimately controlled by persons resident in an EU Member State or in a State with which Ireland has a double taxation convention.
- The company is regarded as not being resident in the State under a double taxation convention between Ireland and another country.