

# Artists' Exemption CLAIM FORM



[COMPLETE IN BLOCK CAPITALS]

Claim under Section 195 Taxes Consolidation Act 1997 that a particular work which I have written, composed or executed should be determined by the Revenue Commissioners to be a work having cultural or artistic merit.

Name of Claimant

Address (incl. Eircode)

Name & Address (incl. Eircode) of Tax Agent (if any)

Telephone No.

Indicate if your tax agent is applying on the claimant's behalf  
Yes  No

E-mail Address

Tax Agent Email

Claimant's PPSN

Tax Agent TAIN

Previous Artists' Exemption Applicant Yes  No

If known, your previous DTX ref. no.

(this ref. number is outlined on previous correspondence with the unit)

**Category / categories in respect of which the claim is being made:**

(Tick  the appropriate category / categories and enclose supporting documentation)

- (a) a book or other writing
- (b) a play
- (c) a musical composition
- (d) a painting or other like picture
- (e) a sculpture

**Supporting Material:**

(a) **a book or other writing** – full electronic version or one published copy of the book;

If the work is a book or other writing, state whether you consider it to be fiction or non-fiction

A non-fiction book or other writing must come within the categories of work detailed in paragraph 7(2) of the *guidelines* which govern the Artists' Exemption Scheme. Please state within which category in paragraph 7(2) of the guidelines that you consider the book or other writing comes within

(b) **a play** – a copy of the script together with a signed copy of the production contract,

(c) **a musical composition** – links or a CD where the claimant is accredited with the music / lyrics and any other relevant information,

(d) **a painting or other like picture** – six good quality photographs of work and a brief CV of artistic career to date,

(e) **a sculpture** – as at (d) above.

**DECLARATION**

I declare that I am resident, or ordinarily resident and domiciled, in one or more EU Member State, in another EEA State or in the United Kingdom, and not resident elsewhere and I undertake to notify Revenue if any of these circumstances change.

I understand that failure to comply with the residence requirements may constitute grounds for withdrawal and claw-back of relief.

I declare that the particulars stated on this claim form are true and correct.

Claimant's Signature

Date  /  /

## RESIDENCE

Claimants for Artists' Exemption must be resident, or ordinarily resident and domiciled, in one or more EU Member State, in another EEA State or in the United Kingdom, and not resident elsewhere.

In this regard, please answer the following questions:

- |   | YES   | NO                       |
|---|---|--------------------------|
| 1. Are you resident or ordinarily resident and domiciled in a EU Member State, in another EEA State or in the United Kingdom for tax purposes? (tick <input checked="" type="checkbox"/> box) | <input type="checkbox"/>  | <input type="checkbox"/> |
| 2. Country of residency   | <input type="text"/>  |                          |
| 3. Have you recently moved to this State from a country outside of the EU / EEA or the United Kingdom? (tick <input checked="" type="checkbox"/> box)   | <input type="checkbox"/>  | <input type="checkbox"/> |
| 4. If yes, state:   |   |                          |
| (a) Country of previous residence   | <input type="text"/>  |                          |
| (b) Date of arrival in this State   | <input type="text" value="DD"/> / <input type="text" value="MM"/> / <input type="text" value="YYYY"/> |                          |
| and   |   |                          |
| (c) the pattern of your stay if your move to the State is not on a full-time basis (append details where necessary)   | <input type="text"/>  |                          |

## INFORMATION

### ► Submission of Applications:

Applications may be submitted to the Artists' Exemption Unit by email to **direct-taxes-admin@revenue.ie** and should include the relevant information outlined on page 1.

Alternatively, applications may be submitted by post to:

Office of the Revenue Commissioners  
Artists' Exemption Unit  
1<sup>st</sup> Floor  
Stamping Building  
Dublin Castle  
Dublin 2  
D02 HW86, Ireland.

If you require further assistance you may contact the Artists' Exemption Unit by email or telephone at +353 1 858 9820 / 25 / 32

### ► Further Information:

Additional Information relating to the Artists' Exemption is available on the Revenue website at: **www.revenue.ie**

▶ **Residence**

Individuals who regularly travel abroad outside of the EU / EEA or the United Kingdom should familiarise themselves with the residence rules of the countries visited to ensure that they do not inadvertently make themselves resident elsewhere. Individuals in receipt of the artists' exemption who become resident elsewhere will lose their entitlement to the exemption and any relief granted will be clawed back.

▶ **Appeals**

If Revenue fail to make a determination you have the right to appeal to the Appeal Commissioners. The Appeal Commissioners are an independent body.

An appeal must be lodged with Revenue within six months and 30 days from the date of the original claim.

▶ **Freedom of Information**

In the event of an individual receiving a favourable determination the individuals name and the type / title of their work will be published on the Revenue website in accordance with the Freedom of Information Acts.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Revenue's data protection policy and information on your data protection rights are available on [www.revenue.ie](http://www.revenue.ie).

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.