

**Interest on Wholesale Debt Instruments**  
**Declaration of residence outside Ireland for the purposes**  
**of Section 246A(5) Taxes Consolidation Act 1997<sup>1</sup>**



Before completing this declaration, please consult the notes overleaf in relation to residence.

**Declaration on own behalf**

I / we / the company\* declare that I am / we are / the company\* is beneficially entitled to the interest in respect of which this declaration is made and that

- I am / we are / the company is\* not resident in Ireland, and
- Should I / we / the company\* become resident in Ireland I will / we will\* so inform you, in writing, accordingly.

\*Delete as appropriate

**Declaration on behalf of beneficial owner<sup>2</sup>**

I / we / the company\* being the person to whom the interest is payable declare:

- That the person(s) named below is / are beneficially entitled to the interest to which this declaration refers;
- That the person(s) who is / are beneficially entitled to the interest is / are not resident in Ireland; and,
- I / we / the company\* will inform you in writing if I / we / the company\* become aware that the beneficial owner(s) of the interest becomes resident in Ireland.

\*Delete as appropriate

Name and address of beneficial owner: \_\_\_\_\_

Country of residence: \_\_\_\_\_

Name and address of the person to whom the interest is payable on behalf of the beneficial owner, (where applicable): \_\_\_\_\_

<sup>3</sup>Signature of declarer: \_\_\_\_\_

Date: 

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

<sup>4</sup>Capacity \_\_\_\_\_

<sup>1</sup>This declaration must be made to the "relevant person". (See overleaf for definition)  
<sup>2</sup>This section applies where the interest is paid to a nominee, agent or trustee on behalf of the beneficial owner.  
<sup>3</sup>This declaration must be signed by either the beneficial owner or the person to whom the interest is payable on behalf of the beneficial owner. In the case of a company the declaration must be signed by the company secretary or other such authorised officer. Where the declaration is signed under power of attorney, a copy of the power of attorney must be furnished in support of the signature.  
<sup>4</sup>State whether you are signing as beneficial owner or as the person to whom the interest is payable on behalf of the beneficial owner.

## IMPORTANT NOTES

This is a Revenue authorised declaration. It is subject to inspection by Revenue. It is an offence to make a false declaration.

### A relevant person is:

The person by or through whom a payment in respect of a wholesale debt instrument is made.

### Residence – Individual

An individual will be regarded as being resident in Ireland for a tax year if s/he:

- 1) spends 183 days or more in the State in that tax year;
- 2) has a combined presence of 280 days in the State, taking into account the number of days spent in the State in that tax year together with the number of days spent in the State in the preceding year.

Presence in a tax year by an individual of not more than 30 days in the State will not be reckoned for the purpose of applying the two-year test. Presence in the State for a day means the personal presence of an individual at any time during the day.

### Residence – Company

A company which has its central management and control in Ireland (the State) is resident in the State irrespective of where it is incorporated.

A company is tax resident in the State if it was incorporated in Ireland unless the company is treated as a tax resident of another jurisdiction and not a tax resident of Ireland under a Double Taxation Agreement between Ireland and that jurisdiction.

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.

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. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.