

Certification of Tax Residence for Individuals, Partnerships, Companies and Funds

Part 35-01-05

Document last reviewed January 2025

Table of Contents

1	Certification of Tax Residence for Individuals, Partnerships and Companies	3
2	Certification of Tax Residence for Funds.....	5
	Appendix 1: Letter of Tax Residence for an Individual	6
	Appendix 2: Letter of Tax Residence for a Partnership	7
	Appendix 3: Letter of Tax Residence for a Company	8
	Appendix 4: Letter of Tax Residence for a Funds case (in accordance with Sections 731, 738 and 739B of the Taxes Consolidation Act 1997)	10

1 Certification of Tax Residence for Individuals, Partnerships and Companies

Persons (individuals, partnerships, and companies) resident in the State for tax purposes may be in receipt of income from another jurisdiction.

As the extent of the tax charging provisions and tax relieving provisions on a person's liability to tax in respect of income and/or assets may, in many foreign jurisdictions, depend on the tax residence position (i.e. resident or non-resident) of that person, such foreign jurisdictions often require Irish resident persons to obtain certification or clarification from Revenue that they are resident in the State for tax purposes for a relevant tax year.

Please note that a company which is centrally managed and controlled in the State is resident in the State irrespective of where it is incorporated.

In general, such certification is requested where a claim is made to the tax authorities in a foreign jurisdiction by an Irish resident person seeking, for example, either exemption from tax or a reduced rate of withholding tax in that jurisdiction under the terms of a double taxation agreement.

In some instances, the foreign jurisdiction provides a form to be completed by the Irish resident person which is to be stamped and signed by Revenue.

Alternatively, Revenue may be requested by the Irish resident person to issue a letter of residence for transmission by the taxpayer to the foreign jurisdiction. Such letters (templates set out in Appendices are certification of a person's Irish residency for the purposes of residency as defined in Ireland's Double Taxation Agreements) or requests for certification (form/letter) are dealt with by the appropriate Revenue division dealing with the person's tax affairs. That division must be satisfied that the individual or company is resident (or in the case of partnerships, the individual partners are resident) in Ireland for tax purposes for the year in question before certifying the residence position.

1.1 Online service

From 16 June 2018, all Letters of Residence requests for Individuals, Companies and Funds should be submitted via ROS or myAccount. Once the request is validated against information held on record the Letter of Residence will be made available for download via Revenue's online services. Further details on these online services, including how to register for ROS or myAccount, are available on the Revenue website.

If an individual is requesting a Letter of Tax Residence for use in either France or Spain, and the individual is married or in a civil partnership, and is jointly assessed for tax, then a letter for each spouse/civil partner will be required.

Each spouse or civil partner must request their own Letter of Tax Residence using their own myAccount service.

In order to safeguard the data and confidentiality of taxpayer information, a Letter of Residence will only issue to an agent where the agent is authorised to act on behalf of that taxpayer. Agents will be able to request and receive a Letter of Residence on behalf of a client where they have a ROS Digital Certificate and are linked to that client via a TAIN (Tax Agent Identification Number).

Letters for Partnerships will continue to be issued in pdf format outside of our online services.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

1.2 Signature and Apostille

It should not usually be necessary to provide an ink signature on the Letter of Tax Residence. However, if a foreign tax authority requires this, taxpayers can obtain an ink signature at one of Revenue's public offices.

Some jurisdictions will require the letter to be apostilled by the Department of Foreign Affairs (DFA). In this event, letters should be presented to the office below for signature prior to being presented to DFA.

Customer Service Branch

Large Corporates Division

Castle View

52-57 South Great George's Street

Dublin 2

Eircode: DO2 HF50

2 Certification of Tax Residence for Funds

(in accordance with Sections 731, 738 and 739B of the Taxes Consolidation Act 1997)

Requests for certification of residence for Funds are to be submitted via ROS (Revenue Online Service) and can be submitted by the Fund itself via their ROS Digital Certificate, or by an agent using an agent's ROS Digital Certificate, where the agent is linked to that Fund via a TAIN (Tax Agent Identification Number).

General queries on Letters of Residence for Funds can be directed to Revenue's Large Corporates Division via MyEnquiries to the email address: lcdcertificates@revenue.ie.

In order to safeguard the data and confidentiality of taxpayer information, a Letter of Tax Residence will only issue to an agent where the agent is authorised to act on behalf of that taxpayer.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Appendix 1: Letter of Tax Residence for an Individual

Address Line 1

Address Line 2

Address Line 3

Address Line 4

dd/mm/yyyy

Ref: (Insert Tax Registration Number)

Re: (Insert Individual's Name)

Certificate of Tax Residence for Tax Year 20yy

Certification of Residence under Article x of the Ireland/? Double Taxation Convention

Dear Sir/Madam,

According to my records (name of taxpayer) has been registered for tax in Ireland since (dd/mm/yyyy).

S/he has been in employment in Ireland (give details of name of employer and dates of employment).

S/he has filed income tax returns in Ireland for the tax year(s) ended 31 December, (year).

I can confirm based on the information available to me that (name of taxpayer) is tax resident in Ireland for the tax year(s) ended 31 December, (year) in accordance with Article (x) of the Ireland/(x) Double Taxation Convention.

Yours faithfully,

(Insert Division Stamp)

XXXXXXX

Signature of Revenue official

Appendix 2: Letter of Tax Residence for a Partnership

dd/mm/yyyy

Ref: (Insert Tax Registration Number)

Re: (Insert Partnership Name)

Certificate of Tax Residence for Tax Year 20yy

Dear Sir/Madam,

I have been requested to provide a certificate of residency for the above partnership. A partnership as such is not taxable in this State. The partners are taxable on their share of the profits of the partnership's business.

I certify, based on the information available to me, that the partners in the partnership [**Insert name of partnership**] that are listed below are resident for tax purposes in the Republic of Ireland for the fiscal year 20yy.

[Insert list of partners]

(Insert Division Stamp)

Yours faithfully,

XXXXXXXXXX

Signature of Revenue official

Appendix 3: Letter of Tax Residence for a Company

dd/mm/yyyy

Ref: (Insert Tax Registration Number)

Re: (Insert Company Name)

Certification of Tax Residence for Tax Year 20yy

Dear Sir/Madam,

For the purposes of the tax treaties listed below, I confirm that the above-named company is registered for corporation tax in Ireland and files its corporation tax returns, for the year stated above, on the basis that it is resident for tax purposes in Ireland. The company is therefore liable to Irish corporation tax on all of its profits wherever arising, for the said year.

(Insert Division Stamp)

Yours faithfully,

XXXXXXX

Signature of Revenue official

Ireland has signed Double Taxation Agreements / Treaties with the following countries:

Albania, Armenia, Australia, Austria, Bahrain, Belarus, Belgium, Bosnia and Herzegovina, Botswana, Bulgaria, Canada, Chile, China, Croatia, Cyprus, Czech Republic, Denmark, Egypt, Estonia, Ethiopia, Finland, France, Georgia, Germany, Greece, Hong Kong, Hungary, Iceland, India, Israel, Italy, Japan, Kazakhstan, The Republic of Korea, Kuwait, Latvia, Lithuania, Luxembourg, Macedonia, Malaysia, Malta, Mexico, Moldova, Montenegro, Morocco, the Netherlands, New Zealand, Norway, Pakistan, Panama, Poland, Portugal, Qatar, Romania, Russia, Saudi Arabia, Serbia, Singapore, Slovakia, Slovenia, South Africa, Spain, Sweden, Switzerland, Thailand, Turkey, UAE, Ukraine, United Kingdom, USA, Uzbekistan, Vietnam, Zambia.

Appendix 4: Letter of Tax Residence for a Funds case (in accordance with Sections 731, 738 and 739B of the Taxes Consolidation Act 1997)

dd/mm/yyyy

Ref: (Insert Tax Registration Number)

Re: (Insert Fund Name)

Certificate of Tax Residence for Tax Year 20yy

Ireland/XXXXX Double Taxation Agreement

Dear Sir/Madam,

The above named is an investment undertaking, which, under Irish law is regarded as resident in Ireland for Tax purposes and thereby subject to Irish tax legislation. An Investment Undertaking is required to account for Irish tax in respect of its profits and gain, other than those profits and gains, which relate to shareholders/unit holders who are neither resident nor ordinarily resident in Ireland, where such shareholders/unit holders make approved declarations to that effect.

Yours faithfully,

(Insert Division Stamp)

XXXXXXX

Signature of Revenue official