
Appendix 1: Letter of 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 District Stamp)

XXXXXXX

Signature of District Inspector/Authorised Officer

Appendix 2: Letter of 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 District Stamp)

Yours faithfully,

XX:XXXXXXXX

Signature of District Inspector/Authorised Officer

Appendix 3: Letter of 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 District Stamp)

Yours faithfully,

XX>XXXX

Signature of District Inspector/Authorised Officer

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 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 District Stamp)

XXX:XXXX

Signature of District Inspector/Authorised Officer
