Claim for Migrant Member Relief

Claim for Relief on contributions made to an Overseas Pension Plan under section 787N and 787M TCA 1997

Please refer to the Notes and Examples overleaf before completing this form

COMPLETE IN BLOCK LETTERS

The form should be returned electronically via MyEnquiries.

PART 1 – This part should be completed by the relevant Migrant Member

Name of Individual:

PPSN:

Address:

I confirm that I am Irish tax resident with effect from D D / M M / Y Y Y Y

Prior to taking up residence in Ireland, I was resident in (insert relevant country) for a continuous period of not less than 3 years.

I commenced making contributions to the Overseas Pension Plan / PEPP[1] on (insert date) D D / M M / Y Y Y Y

In the case of a contribution to a PEPP sub-account, please indicate the country where the sub-account is held.

I confirm that the contributions made by me to the plan before I took up residence in Ireland were eligible for tax relief in (insert relevant country)

I confirm I have irrevocably instructed the Plan Administrator or PEPP Provider to provide the Irish Revenue Commissioners with any information required in relation to contributions to and benefits from the pension plan.

Signed: Date D D / M M / Y Y Y Y

Part 2 – This part is to be completed by the Plan Administrator.

Name of Pension Plan

Address

Tax Reference Number

Member's Policy Number

Date member joined Pension Plan D D / M M / Y Y Y Y

Date contributions commenced D D / M M / Y Y Y Y

Contributions made by member in year ended D D / M M / Y Y Y Y

Currency Amount .00

Contributions made by member's employer in year ended D D / M M / Y Y Y Y

Currency Amount .00

Date benefits first become payable D D / M M / Y Y Y Y

I confirm the plan is established for the sole purpose of providing retirement benefits and that contributions to the plan are eligible for tax relief in (insert relevant country)

Claim forms submitted without Part 2 completed in full by the Plan administrator / PEPP provider, will be deemed invalid and will be returned without processing. Please see guidance notes below.

Guidance Notes

Section 787M and 787N Taxes Consolidation Act 1997 (TCA 1997) set out how the relief for contributions by relevant migrant workers to overseas pension plans is to be given.

Who can make a claim

Relief is available for contributions paid on or after 1 January 2005 by a "relevant migrant member"[2] who comes to the State and who wishes to continue to contribute to a pre-existing "qualifying overseas pension plan" with a pension provider in another EU Member State or under the law of the United Kingdom where the plan is established in the United Kingdom.

Where an individual does not satisfy the three-year test but all other conditions are met, section 787N(2) TCA gives discretion to Revenue to treat an individual as a "relevant migrant member". Such cases should be referred to the local Revenue office dealing with the individual's tax affairs.

Revenue does not apply the three-year test where contributions are made by a 'relevant migrant member' to their last opened PEPP sub-account in another Member State. This allows an individual who becomes tax resident in Ireland, but for whom their PEPP provider does not offer a PEPP sub-account in Ireland, to claim tax relief on contributions to their last held sub-account.

Revenue play no direct role in determining whether an overseas pension plan is established with the sole purpose of providing retirement benefits or whether contributions are eligible for relief in the relevant country. Revenue therefore rely on the plan administrator in the EU Member State / UK to provide such details in order to determine whether a claim is eligible.

Revenue may by notice in writing require the administrator of a qualifying overseas pension plan who has received an irrevocable instruction to provide within 30 days of the date of such notice such information and particulars, in relation to payments under the plan, as the Revenue Commissioners may reasonably require.

Claim forms submitted without Section 2 completed in full by the plan administrator will be deemed invalid and will be returned without processing.

Bank account details for repayment (in Euros) of non-resident claims

Name of claimant:

Bank account name:

IBAN (Maximum 34 characters)

BIC (Maximum 11 characters)

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**. Details of this policy are also available in hard copy upon request.

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.

[1] Pan European Personal Pension Product. Finance Act 2022 amended legislation in the Taxes Consolidation Act (TCA) to include the provisions relating to the taxation of PEPP contracts in Ireland.

[2] As defined by section 787M(1) TCA

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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