

The Artists' Resale Right (ARR) in Ireland

IVARO Irish Visual Artists Rights Organisation



Robert Ballagh, *Two Men and a Lichtenstein*, 1974, Collection: IMMA

What ?

Since June 13th 2006, living Irish and EEA Artists, are due a resale royalty on all second and subsequent sales of artworks, sold for €3000 or more, through Art Market Professionals (AMP's)

Who ?

Art Market Professionals
Galleries
Dealers
Auction Houses
Agents

The Vendor

The vendor is responsible for paying the royalty

The Artist

The right to royalties is neither transferable nor saleable, and royalties are not liable for VAT

How ?

Artists may claim money owed to them directly from vendors, based on information provided to them by Art Market Professionals.
However it is more usual that royalties will be collected by IVARO (see overleaf) on behalf of the Artist, from the Art Market Professional

When ?

Art Market Professionals
Must respond to requests for details of sales within 3 months of such a request

After 3 years, unclaimed money is no longer liable to be paid

Deceased Artists

Artists' Estates do not currently benefit from the ARR but this provision must be introduced by 2012 at the latest

Calculation of Royalties

Payments are based on the sale price (hammer price for auctions) related to the following bands and are cumulative (i.e. calculated across bands). The ARR is capped at €12,500 on the sale of a piece of art (equivalent to royalty on sale of €2m)

Source: S.I. No. 316 of 2006 European Communities (Artist's Resale Right) Regulations

For the Portion of the Sales Price:	Rate
0 – 50,000	4%
50,000.01 – 200,000	3%
200,000.01 – 350,000	1%
350,000.01 – 500,000	0.5%
500,000.01 +	0.25%

Example: Sale Price €70,000	
€50,000 @ 4%	€ 2,000
€20,000 @ 3%	€ 600
Total Royalty Due	€2,600

Example: Sale Price €250,000	
€50,000 @ 4%	€2,000
€150,000 @ 3%	€4,500
€50,000 @ 1%	€500
	€7,000

The ARR does NOT apply to:

- Sales by individuals to other individuals/museums/companies
- Works sold for less than €3,000
- First transfer of work by the artist
- Deceased Artists / Artists estates (until 2012 at latest)
- Buyer's premium / VAT
- Monies claimed after more than three years
- The Purchaser

About IVARO

The Irish Visual Artists Rights Organisation was established in June 2005 to promote and protect the copyright and related rights of artists and visual creators. IVARO collects the AR royalty on behalf of Irish artists in Ireland and abroad.

Contact Us

IVARO

37 North Great Georges Street, Dublin 1

T: + 353 (0)1 8722296

F: + 353 (0)1 8722364

E: info@ivaro.ie

W: www.ivaro.ie