

New Time Limits for Repayment Claims

Note for Information to our International Customers:

I wish to let you know that Section 17 of the Irish Finance Act 2003 which has effect from 1 November 2003, introduced **new time limits for the submission of repayment claims** to the Irish Revenue as follows:

- (i) Claims submitted in respect of tax deducted in the calendar tax year 2003 onwards, may only be made within 4 years following the end of the tax year to which the claim relates;

Example:

Dividend Withholding Tax (DWT) deducted on, say, 1 January 2003 may be claimed up to 31 December 2007, and

- (ii) in the case of claims made on or after 1 January 2005 in relation to tax deducted in a tax year ending on or before 31 December 2002, the claim must be made within 4 years;

Example

A claim for the refund of tax deducted on, say, 1 January 2002 must be made before 31 December, 2006.

As a special Transitional Measure, for any Irish tax deducted in a year on or before 31 December 2002, claims may continue to be submitted for repayment up to 31 December 2004, *provided* that any such claim is made within 10 years following the end of the tax year to which the claim relates;

Example:

A late claim for Irish withholding tax e.g. Relevant Contracts Tax (RCT) deducted on, say, 1 June 1994, must be received by Revenue on or before 31 December, 2004.

(Note: Since 1st January, 2002 the Irish Tax Year runs in line with the calendar year. Prior to that date, the tax year was from 6th April to the 5th April of the following year save that, in 2001 the year of changeover, we had a short tax year running from 6th April to 31 December.)

If you have any queries in relation to this Information Note please direct your enquiries to :

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