Form 68 Claim by a Charity for Repayment of Withholding Tax Deducted



me and Address of Charity (Incl. Eircode)		Period of Claim	
		From	I I
		То	<i>I I</i>
		Offici	al Use Only
Return Address		FC File	
Charity Claims Unit Office of the Revenue Commissioners Personal Division		Warrant No.	
Government Offices			
Nenagh Co. Tipperary			
E45 T611		Refund Amou	Int€
			•
Basi	c Details		
Name of Charity			
Charity Reference Number	СНҮ		
Address of Charity (BLOCK LETTERS)			
, , , , , , , , , , , , , , , , , , ,			
Contact Name			
Contact Telephone Number			
Declaration which must be size	and by a Tructor / Dir	eastar / Officar	
Declaration which must be sig	led by a flustee / Di	ector / Onicer	
ECLARE that the Withholding Tax on this form is the arity and will be applied to charitable purposes only a			
repayment amounting to			
Signature		Date	1 1
Capacity			
stee / Director / Officer)			

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Particulars in respect of which repayment of tax is claimed

An original tax deduction voucher must be attached for each item in respect of which a repayment is claimed.				
Source / Description	Withholding Tax Deducted €			
Total ¹				

¹If you need more space please attach a separate sheet with the relevant details and show total here.

Notes

- 1. If you need any help with this form please contact the Charity and Sports Exemption Unit, by e-mail through MyEnquiries available in myAccount or ROS.
- 2. It is a condition of Revenue approval of Charities that separate and detailed accounts are retained and available for inspection on request.
- 3. Charities are exempt from Dividend Withholding Tax (DWT). In order to have dividends paid gross a "Composite Resident Declaration" must be completed. This should be sent to the paying company in the case of a direct investment or to a Qualifying Intermediary (QI) where the investment is through an intermediary.

"Composite Resident Declaration" forms are available on Revenue's website **www.revenue.ie** or from Revenue's Forms and Leaflets Services by phoning 01 738 3675.

Further information on Dividend Withholding Tax is available here https://www.revenue.ie/en/companies-and-charities/dividend-withholding-tax/index.aspx. Please use the secure MyEnquiries service available in myAccount or ROS.

- 4. Section 15 Finance Act 2005 provides a statutory exemption to Irish Charities from Professional Services Withholding Tax on confirmation of the Charity Reference (CHY) Number to the paying authority. Confirmation of the charity reference number (CHY) is available upon request by e-mailing Charities and Sports Exemptions Unit through MyEnquiries available in myAccount or ROS.
- 5. The law provides for penalties for failure to make a return or the making of a false return or helping to make a false return.
- 6. Provide bank details. See Electronic Fund Transfer (EFT) form at http://www.revenue.ie/en/companies-and-charities/ documents/charities/eft-bank-details-form.pdf

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. Revenue's data protection policy and information on your data protection rights are available on **www.revenue.ie**.

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.