

**Tax Repayment Claim Form for
Relevant Contracts Tax
Form IC1 (Individual) RCT**



Return this form to:
International Claims, Office of the Revenue Commissioners, Collector Generals Division, Nenagh, Co. Tipperary, Ireland. Tel: +353 67 63400 Fax: +353 67 44182 E-mail: intclaims@revenue.ie

Name of Claimant: (CAPITAL LETTERS)	
Full Name:	
Trading Name:	
Address:	
Tel No:	
E-mail:	
Agent (if enquiries to be addressed to him/her)	
Name:	
Address:	
Tel No:	
E-mail:	

This space is for official use only			
Amount: €			
Checked by:		Date:	
Approved by:		Date:	

Please read Notes Overleaf before completing this Claim Form

QUESTION		ANSWER
1	Please give details of periods spent in Ireland during the year(s) to which your claim relates.	
2	Are you engaged in any trade or business in Ireland?	
3	Quote your Irish tax reference number.	
4	State the exact location (full address) of where the work was carried out.	

I declare that I am/was (delete as appropriate) resident in _____ (state Country) for the purposes of Ireland's Double Taxation Agreement with that country during the tax year(s) in which the income was earned. I further declare that I am beneficially entitled to the income which is the subject of this claim and that I have not received credit for any Irish tax paid in _____ (state Country of residence).

Amount claimed in €: _____

Signed: _____

Date: ____ / ____ / ____

Please note repayment will issue to claimants address above unless otherwise stated.

<u>TO BE COMPLETED BY THE TAX AUTHORITIES IN YOUR COUNTRY OF RESIDENCE</u>	
I certify that the above-named individual is/was resident of _____ for the tax year(s) (state year) _____ and that the income to which claim relates is liable to tax under tax reference number _____	
Signed: _____ Rank: _____ Date: ____ / ____ / ____	Official Stamp

Notes to be read in conjunction with Tax Repayments Claim Form for
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Form IC1 (Individual) RCT

What supporting documentation do I need to send with my claim?

The following additional documentation is also required where appropriate when claiming tax paid:

- Original Relevant Contracts Tax Deduction Certificate(s) RCTDC(s) signed by both the Principal Contractor and the Sub-contractor
- Fully completed RCT Questionnaire.
- Please ensure that all Tax returns are up-to-date.

For resident of USA only:

A certificate of residence for United States tax purposes (Form 6166) is required for each year claimed. This form is available from **The Department Of The Treasury, Internal Revenue Service, Philadelphia, PA 19255. Tel +1 (215) 516 2000**. Please log onto www.irs.gov to apply for Form 6166.

For residents of Spain only:

In certain circumstances the Spanish Tax Authorities may not agree to stamp the IC1 form. If this occurs a certificate of Residence (Residencia Fiscal en Espana) is required. This form is available from your local spanish Tax Authorities.

Additional Notes:

Time Limits for Making a Claim

Section 17 of the Finance Act 2003 introduced new time limits for the submission of repayment claims to the Irish Revenue, i.e. claims may only be made **within 4 years following the end of the calendar year in which the tax was deducted**.

How Repayments will be made

All repayments will be made by **cheque**, in **Euro** currency. We do not have the facility to make payments electronically.

Possible requirement for claimant to register for Irish Value Added Tax (V.A.T.)

All queries in relation to the possible requirement of a claimant to register for Irish VAT should be addressed to:

Dublin City Centre District,
Intelligence, Register and District Support,
3rd Floor,
Aras Brugha,
9/10 Upper O'Connell Street,
Dublin 1.
Tel: +353 (0)1 8655000