



This space is for official use only.

Claim No: \_\_\_\_\_

Amount € \_\_\_\_\_

Examined by: \_\_\_\_\_

Date: \_\_\_\_\_

Countersigned by: \_\_\_\_\_

Date: \_\_\_\_\_

**Return this form to:**

International Claims Section,

Office of the Revenue Commissioners,

Nenagh, Co. Tipperary, Eire.

Tel: +353 67 33533

Fax: +353 67 44182

E-Mail: intclaims@revenue.ie

Name of claimant: \_\_\_\_\_ (CAPITAL letters)

Company Name \_\_\_\_\_

Address \_\_\_\_\_

Agent (if enquiries to be addressed to him/her)

Name \_\_\_\_\_

Address \_\_\_\_\_

Please tick the appropriate income source on which tax was charged or in respect of which approval for payment without deduction of tax is being sought:

interest payment

professional services payment

royalty payment

sub-contractors payment

QUESTION:	ANSWER:
1 What is the address of the company's registered office, if different from the above	
2 Where is the company's business managed and controlled	
3 Is the company engaged in any trade or business in Ireland? If yes, give full particulars.	
4 Quote your Irish tax reference number if any	

I declare on behalf of the abovenamed company that the income to which this claim relates is not attributable to a permanent establishment or fixed business base maintained by the company in Ireland. I further declare that the company is/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 the company is beneficially entitled to the income which is the subject of this claim.

Amount claimed in €: \_\_\_\_\_

Signed: \_\_\_\_\_

Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

\* If you are you claiming exemption at source, please tick

\* See Over

**PAYMENT DETAILS - If payment is to be made to your bank/agent please complete this section**

Name of Bank/Agent: \_\_\_\_\_

Account Name: \_\_\_\_\_

Address: \_\_\_\_\_

Account No: \_\_\_\_\_

Sort Code: \_\_\_\_\_

**TO BE COMPLETED BY THE TAX AUTHORITIES IN YOUR COUNTRY OF RESIDENCE**

I certify that the above-named company is/was resident of \_\_\_\_\_

for the tax year(s) in which the income to which this claim relates was earned and

is/was liable to tax under tax reference number \_\_\_\_\_

Signed: \_\_\_\_\_ Rank \_\_\_\_\_ Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**Official Stamp**

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

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

### - For repayment of tax deducted from sub-contractor payments (R.C.T.):

The original Relevant Contracts Tax Deduction Certificate (R.C.T.D.C.) which is available from the principal contractor making the payment, and a completed Relevant Contracts Tax Questionnaire, a copy of which is available from International Claims Section (address overleaf) or on the Revenue website at <http://www.revenue.ie>

Your Irish V.A.T. registration number – please ensure your V.A.T. returns are up-to-date to avoid delays in processing your claim.

### - For repayment of professional services withholding tax (P.S.W.T.)

The original Form F45/1 which is available from the Irish Public Body which awarded you the contract, and a completed Professional Services Withholding Tax Questionnaire which is available from International Claims Section (address overleaf) or on the Revenue website at <http://www.revenue.ie>

To avoid delay please ensure that the F45 is stamped and signed by an authorised person of the paying body.

### - For repayment of tax withheld on dividends (DWT)

Please make application for a refund on a Dividend Withholding Tax Refund Claim Form. Information on Dividend Withholding Tax can be obtained by contacting

DWT Section, Office of the Revenue Commissioners, Tele:+353 - 67 - 33533

Government Offices, Nenagh, Co. Tipperary, Ireland Fax: +353 - 67 - 33822

**e-mail: [info@dwt.revenue.ie](mailto:info@dwt.revenue.ie)** This claim form can also be obtained on the Revenue website at <http://www.revenue.ie>

### - For residents 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.**

---

### *\* Exemption at source is only available for Loan Agreements and Royalty Agreements*

#### ***For claims of payment of interest on loans without deduction of tax:***

You are advised to contact your tax advisor as by virtue of section 246 of the 1997 Taxes Consolidation Act, 1997, as amended, interest payments which come within the terms of that legislation may be made gross by the paying company without prior application to this office.

If an application for relief at source is required in respect of interest, a copy of the signed loan agreement is to be enclosed with your claim. Authorisation for payment without deduction of tax is normally effective for five years and is subject to periodic review. However any change to the information provided overleaf should be notified to us immediately.

#### ***For claims of payment of Royalties without deduction of tax:***

If relief at source is required in respect of royalty payments a copy of the signed royalty agreement is to be enclosed with your claim. Authorisation for payment without deduction of tax is normally effective for five years and is subject to periodic review. However any change to the information provided overleaf should be notified to us immediately.