

**Tax Repayment Claim Form for  
Relevant Contracts Tax  
Form IC3 (Company) RCT**



<b>Return this form to:</b>
International Claims Section, 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

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

<b>This space is for official use only</b>			
Amount: €			
Checked by:		Date:	
Approved by:		Date:	

**Please read Notes Overleaf before completing this Claim Form**

QUESTION		ANSWER
1	What is the address of the company's registered office, if different from above?	
2	Where is the company's business managed and controlled?	
3	Quote the Irish tax number of the Company.	
4	State the exact location (full address) of where the work was carried out.	

I 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 and that it has 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.**

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

Notes to be read in conjunction with Tax Repayments Claim Form for  
**Relevant Contracts Tax  
Form IC3 (Company) 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](http://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 IC3 form. If this occurs a certificate of Residence (**Residencia Fiscal en Espana**) is required. This form is available from your local Spanish Tax Authorities.

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**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