

Claim form to be completed by non-resident claimant
Tax Repayment / Exemption Claim Form for
Deposit Interest Retention Tax (DIRT)
Form IC5 (Individual/Company) DIRT



Return this form to:

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

Name of claimant: (CAPITAL LETTERS)

Full Name:

Trading Name:

Address:

Tel No:

E-mail:

This space is for official use only.

Warrant No:

Amount: €:

Checked by:

Date:

Approved by

Date:

QUESTION:

ANSWER:

1 Is this a joint account? If so please see notes overleaf.

2 If the claimant is a company please quote the Irish tax reference number.

3 Are you engaged in any trade or business in Ireland? If yes please give full particulars.

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).

Signed: _____ Date: ____ / ____ / ____

Amount Claimed in €: _____

*** See Notes Overleaf**

All repayments will be made by **cheque** in **Euro** currency

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

Name of Bank:

Account Name:

Address:

Account Number:

Sort Code:

IBAN:

BIC:

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

I certify that the above-named individual 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: ____ / ____ / ____

Official Stamp

Notes to be read in conjunction with Tax Repayments Claim Form for
Deposit Interest Retention Tax (D.I.R.T)
Form IC5(Individual/Company) D.I.R.T

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 Deposit Interest Retention Tax (D.I.R.T.):

The original tax deduction certificate(s) from the relevant financial institution. If the account is held in Joint Names then separate applications are required from each individual named on the account.

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. USA.**

Please log onto www.irs.gov to apply for Form 6166.

For residents of Spain only:

A certificate of Residence (Residencia Fiscal en Espana) is required. This form is available from your local Spanish Tax Authorities.

Additional Notes:

For exemption from Deposit Interest Retention Tax (D.I.R.T.):

Irish legislation provides for the repayment of interest by financial institutions without deduction of D.I.R.T in certain circumstances. Non-Irish residents should contact the Financial Institution directly with regard to its requirements for putting an exemption from D.I.R.T. in place at source.

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.**