

**Claim form to be completed by non-resident claimant**  
**Tax Repayment Exemption Claim Form for**  
**Royalty/Interest Agreements**  
**Form IC6 (Company) Royalty/Interest**



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:	

This space is for official use only.			
Warrant No:			
Amount: €:			
Checked by:		Date:	
Approved by:		Date:	

Agent (if enquiries to be addressed to him/her)	
Name:	
Address:	
E-mail:	

Please tick appropriate box  Interest  Royalty

QUESTION:	ANSWER:
1 Please state the name, address and Irish tax reference number of the Irish company making the payments.	
2 State the relationship, if any, between this company and Irish Entity making the payments.	
3 Please confirm that the payments will/are made on 'an arms length basis'	
4 Please state the rate of the payments.	
5 Please state the date of the first payment.	
6 Please state the term of the Agreement.	
7 Is the payment in question arising from a permanent Establishment (P.E.) or fixed base maintained by you in Ireland?	

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 €: \_\_\_\_\_ if claiming a refund of Irish tax on payments already made

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

\* See Notes overleaf All repayments will be made by **cheque**, in **Euro** currency.

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 _____	Official Stamp
Signed: _____ Rank: _____ Date: ____ / ____ / ____	

Notes to be read in conjunction with Tax Repayment/Exemption Claim Form for  
**Royalty/Interest Agreements**  
**Form IC6 (Company) Royalty/Interest**

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

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

- A copy of the Agreement signed by both parties must be submitted
- Completed Form R185 claim form must be submitted when claiming a repayment of tax deducted on the Royalty/Interest payment(s).

### 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](http://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.

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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.**

### Exemption from Tax on Royalty/Interest Payments:

Authorisation for payment without deduction of tax is normally effective for five years and is subject to periodic review. However any change to the Royalty/Interest Agreement or to the names of parties involved or to the circumstances of the claimant, during the period of the exemption should be advised to this Office immediately. Failure to inform this office of the above will invalidate the exemption.

### Exemption Renewals:

The onus is on the claimant to seek continuance of the exemption from Irish tax on the Royalty/Interest payment after the exemption has expired.

### Associated companies within the European Union (EU):

S.I. No. 721 of 2003 provides that Royalty/Interest payments made on or after 1 January 2004, by an Irish resident company or an Irish Permanent Establishment (P.E.) of an EU company, to an "associated company" within the EU, are no longer subject to Section 238, 246(2) and 257, (sections dealing with withholding tax). Consequently, withholding tax will only apply to payments made to:

- companies (including a PE of a company) which are "not associated", whether resident in the EU or not, and
- companies (including a PE of a company), although "associated", is not resident in the EU.

The onus is on the Irish Payer to determine whether this Section applies or not. If there is any doubt, the Irish Payer should contact their Inspector of Taxes for clarification.