

Claim Form to be completed by non-resident claimant
Tax Repayment Claim Form for
Trusts/Estates, Maintenance Payments,
Encashment Tax, ARF's and First-Active Bonds.
Form IC9 General



Return this form to:		Name of Claimant: (CAPITAL LETTERS)	
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		Full Name:	
		Address:	
		Tel No:	
		E-mail:	
This space is for official use only		Agent (if enquiries to be addressed to him/her)	
Warrant No:		Name:	
Amount: €		Address:	
Checked by:		Date:	
Approved by:		Date:	
		Tel No:	
		E-mail:	

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:

Trust/Estates Maintenance Payments Encashment Tax ARF's First Active

QUESTION		ANSWER
1	For a refund of Irish tax deducted on Maintenance payments, please state the date that the Maintenance arrangements commenced.	

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 €: _____ if claiming a refund of Irish tax on payments already made
 Signed: _____ Date: ____ / ____ / ____

*See notes Overleaf

<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 Repayment Claim Form for
**Trusts/Estates, Maintenance Payments, Encashment Tax, ARF's
and First Active Bonds**
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What supporting documentation do I need to send with my claim?

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

On Trust/Estates:

- Copy of the documentation setting up the Trust/Estate e.g. a copy of the Will/Grant of Probate/Trust Deed.
- Form R185 claim form completed by the Trustees. (R185 claim form is a statement to the effect that on paying income to the non-resident, tax was deducted at the standard rate).

On Maintenance Payments

- Copy of the Maintenance Agreement.
- Original Form R185 claim form showing the Irish Tax deducted from the Maintenance payment.

On Encashment Tax:

- A "Foreign Income Advice and Irish Tax Certificate" (Form 1 F.D)

This confirms details of the dividend payments including its source and the amount of Irish tax deducted together with **the accompanying certificate** that the tax so deducted either has or will be paid over to Revenue. This document is issued by the Encashment Agent/Intermediary. (It does not have to specify in what country the securities are based, once it is clear they are foreign securities).

On First Active Plc. subordinated Bonds:

- Refund of Irish tax already paid will be processed on receipt of the certified claim form and the **original Interest Bond vouchers**.
- Non-resident Individual and Non-resident Bodies who hold the above interest bonds are entitled since March 1 1998 to claim an exemption from withholding tax provided they are resident in a country with which Ireland has a Double Tax Agreement which provides for such relief.

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. 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 Authority.

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

We have the facility to make payments electronically to Irish Bank accounts. In the absence of the Irish Bank details, a **cheque**, in **Euro** currency will issue directly to the address on the IC9 form.