

# Professional Services Withholding Tax Claim for an Interim Refund

Section 527 Taxes Consolidation Act 1997



Full Name of Claimant  
(BLOCK CAPITALS)

**FORM F50**

Please read the notes  
overleaf before  
completing this form.

Address of Claimant

PPS No.

Return Address

I claim an interim refund of withholding tax for the accounting period or basis period of  months ending on  This is / is not\* the first claim for that period (\*delete as appropriate).

In support of the claim I enclose  Form(s) F45/1. The totals of the income and appropriate tax shown on these forms are:

Income €

Appropriate Tax €

The income shown on the Form(s) F45/1 will be taken into account in computing the profits or gains of my trade/profession for the above accounting period or basis period.

## You must sign this Declaration

### I declare that:

- the profits of the previous accounting period or basis period have been finally determined for tax purposes **and**
- the full amount of tax payable for the relevant year of assessment or accounting period has been paid.

Signature of Claimant

Telephone Number

Date

A person signing the declaration on behalf of  
the claimant should state in what capacity

## Notes

1. Professional Services Withholding Tax (PSWT) deducted from payments received for professional services may be set-off against the liability on the profits in which such payments are included. Any excess of withholding tax over that liability falls to be repaid.
2. **Interim refunds** may however be made when certain conditions are satisfied. The main conditions are as summarised in the **declaration** overleaf.
3. A person claiming an **interim refund** in respect of his/her first basis period from commencement of trading should ignore the conditions in the **declaration** overleaf and should supply the necessary particulars to enable the Inspector to make the estimates required by Section 527(4)(a) TCA 1997. The date to which the first accounts will be prepared should also be stated.
4. Where a person claims and proves the presence of particular hardship the Revenue Commissioners may waive (in whole or in part) one or more of the conditions in the **declaration** overleaf. Such a person should delete from the declaration the condition(s) not met and should furnish full particulars in support of his/her claim.
5. The claim accompanied by the Form(s) F45/1 should be sent to the Revenue office dealing with the claimant's tax returns.
6. **Any person who knowingly makes a false statement for the purpose of obtaining a repayment of tax is liable to heavy penalties.**