

Form DE3 2024



Application to the Revenue Commissioners by an individual in receipt of a payment under the Mother and Baby Institutions Payment Scheme to have deposit interest paid without deduction of DIRT

Please read the explanatory notes overleaf before completing this form

Full Name of Applicant																									
PPSN / Tax Reference Number																									
Address																									
																							Eircode		

Spouse or Civil Partner Details (where appropriate)

Full Name of Spouse or Civil Partner																								
PPSN																								

Financial Institution

Name of Financial Institution																									
Name & Address of Branch / Office																									
																						Eircode (if known)			

Account Details (Bank, Building Society, Credit Union or Post Office Savings Bank)

Account / Membership (Credit Union) Number																																		
Name(s) of Account Holder(s)																																		
BIC (Max. 11 characters)																																		
IBAN (Max. 34 characters)																																		

Declaration (tick the relevant boxes i.e., box 1 and one of box 2 or box 3)

- 1. I (we) declare that I am (we are) beneficially entitled to the interest in respect of the account above
and
- 2. I (we) declare that the monies deposited in this account are **solely** in respect of a general payment made under the Mother and Baby Institutions Payment Scheme Act
or
- 3. I (we) declare that the monies deposited in this account are **solely** in respect of a general payment and a work-related Payment made under the Mother and Baby Institutions Payment Scheme Act

Signature of Applicant^ Capacity

Signature of Spouse or Civil Partner (if appropriate) Date / /

^This declaration must be signed by the account holder (and spouse or civil partner if a joint account).

Please read the explanatory notes below before completing this form

You should complete this form if you are in receipt of a general payment, and work-related payment if applicable, under the Mother and Baby Institutions Payment Scheme and wish to apply to have your deposit interest earned on the monies deposited paid to you without deduction of DIRT.

The exemption from DIRT applies to deposit interest earned on the deposit of the Mother and Baby Institutions Payment Scheme monies **only**. Accordingly, a separate account will be required to be opened to hold the monies received from the Mother and Baby Institutions Payment Scheme. The exemption from DIRT will not apply if the monies received under the Mother and Baby Institutions Payment Scheme were deposited with other monies.

A separate form should be completed in respect of each account that was opened with the monies received from Mother and Baby Institutions Payment Scheme.

If a third party (such as a relative) has authority to operate your bank account on your behalf you will still be entitled to the DIRT exemption, provided the beneficial ownership of your account is not affected.

To apply for the DIRT exemption complete the form overleaf and **return it to your local Revenue office**, the address of which can be found through **Contact us** on **www.revenue.ie**.

A separate form is required for each account you (and your spouse or civil partner if applicable) opened with the monies received from Mother and Baby Institutions Payment Scheme.

Joint accounts qualify for the exemption only where the two account holders are a married couple or civil partners.

If your account ceases to qualify for DIRT exemption in respect of the deposit interest earned on the monies received from the Mother and Baby Institutions Payment Scheme you are obliged to notify Revenue immediately.

It is an offence to make a false declaration.

This is a form authorised by the Revenue Commissioners.

Single Euro Payments Area (SEPA)

International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC) are generally available on your bank account statements. Further information on SEPA can be found on **www.revenue.ie**.

It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA..

Further Information

More information is available on **www.revenue.ie**. If you require any clarification or assistance, please contact your local Revenue office, the number of which can be found through **Contact us** on **www.revenue.ie** (or in the telephone directory).

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **www.revenue.ie**. Details of this policy are also available in hard copy upon request.