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

Return this form to:	Details of Claimant:	(CAPITAL LETTERS)
International Claims Section, Office of the Revenue Commissioners, Nenagh, Co. Tipperary, E45 T611, Ireland.	Full Name:	
	Trading Name:	

Any further queries contact:
Tel.: +353 1 738 3634
E-mail: intclaims@revenue.ie

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

Details of Claimant: (CAPITAL LETTERS)

Address:

Tel. No.:

E-mail:

	QUESTION	ANSWER
1	Is this a joint account? If so, please see notes overleaf.	
2	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 in **Euro** currency

PAYMENT DETAILS - Please complete this section	
Name of Bank:	Account Name:
Address:	IBAN:
	BIC:

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

I certify that the above-named individual / company is / was a 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
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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:-

For repayment of Deposit Interest Retention Tax (DIRT):

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, U.S.A. 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 (DIRT):

Irish legislation provides for the payment of interest by financial institutions without deduction of DIRT in certain circumstances. Non-Irish residents should contact the Financial Institution directly regarding the requirements for putting an exemption from DIRT in place at source.

Time Limits for Making a Claim:

Section 17 of the Finance Act 2003 sets out time limits for the submission of repayment claims to the Irish Revenue, i.e. claims may only be made **within four years following the end of the calendar year in which the tax was deducted.**

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 data protection 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.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs