

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



Return this form to:
International Claims Section, Office of the Revenue Commissioners, Collector-General's Division, Nenagh, Co. Tipperary, Ireland. Tel.: +353 67 63384 Fax: +353 67 33822 E-mail: intclaims@revenue.ie

Name of Claimant: (CAPITAL LETTERS)	
Full Name:	
Trading Name:	
Address:	
Tel. No.:	
E-mail:	

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

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 repayment of interest by financial institutions without deduction of DIRT in certain circumstances. Non-Irish residents should contact the Financial Institution directly with regard to its requirements for putting an exemption from DIRT in place at source.

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 four years following the end of the calendar year in which the tax was deducted.**