

**Declaration to be made by an Irish Exempt Unit Trust, for the purpose of
Exemption from Dividend Withholding Tax (DWT)
(as provided for by Chapter 8A, Part 6 of the Taxes Consolidation Act, 1997 – “the Act”)**

Name of Exempt Unit Trust: _____

Address of Exempt Unit Trust: _____

Irish tax reference number of the Exempt Unit Trust: _____

- I declare that, at the time of making this declaration, the above-named Exempt Unit Trust is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a person referred to in Section 172C(2) (db) of the Act, thereby being an “excluded person” for the purposes of Chapter 8A of Part 6 of the Act.
- I further declare that, at the time of making this declaration, the relevant distributions in respect of which this declaration is made will be applied as income of the Exempt Unit Trust to which Section 731 (5)(a) of the Act applies.
- I undertake that, in the event that the above-named body ceases to be an “excluded person”, I will, by written notice, bring that fact to the attention of the “relevant person” in relation to the relevant distributions.

Authorised Signatory: _____ (Declarant) **Title:** (Mr./Ms.etc.) _____

Print name of Signatory here: _____

Capacity in which declaration is made: _____

Date: ____ / ____ / ____

Important: This declaration must be signed by a Trustee or an authorised officer of the Exempt Unit Trust or by a person who holds power of attorney from the Exempt Unit Trust. Where appropriate, a copy of the power of attorney should be furnished in support of this declaration.

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. Revenue’s data protection policy and information on your data protection rights are available on www.revenue.ie.

Notes:

1. An “excluded person” may receive relevant distributions from companies resident in Ireland without the deduction of DWT where the excluded person is beneficially entitled to the relevant distributions and where a declaration has been made to the “relevant person”. An “excluded person”, in relation to a relevant distribution, has the meaning assigned to it by Section 172C(2) TCA 1997.

2. A “**relevant person**” is defined as:
a company resident in Ireland which makes a relevant distribution directly to the person beneficially entitled to the distribution;
a qualifying intermediary, where the relevant distribution has been made indirectly to the person beneficially entitled to the distribution via that qualifying intermediary; in addition, where relevant distributions are made via an **authorised withholding agent**, that agent effectively steps into the shoes of the company, and is the “relevant person” in relation to the distributions.

3. An exemption from DWT can only be obtained where a completed declaration has been given to the “relevant person”. If the declarant is dealing directly with the Irish paying company, please forward this completed declaration to that paying company. If the declarant is making this declaration via a qualifying intermediary or an authorised withholding agent, please return the completed declaration to that intermediary or agent.

4. The Revenue Commissioners maintain a list of qualifying intermediaries and authorised withholding agents. If you want to find out whether the intermediary you wish to use in relation to relevant distributions has been authorised by the Revenue Commissioners for the purposes of the Act, please click on the following hyperlink:

<https://www.revenue.ie/en/companies-and-charities/documents/dwt/list-of-authorized-withholding-agents-and-qualifying-intermediaries.pdf>

To contact DWT Section:

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