

**Claim for refund of IREF withholding tax  
Chapter 1B, Part 27 Taxes Consolidation Act 1997 (as amended)**



**PLEASE READ THESE NOTES**

**NOTES**

This form may be used by persons who are not **entitled to receive a dividend from an IREF without deduction of IREF withholding tax** but may claim a refund of the IREF withholding tax, under the terms of a **Double Taxation Agreement (DTA)** as provided for under Section 739Q(2) Taxes Consolidation Act 1997. A list of the countries with which Ireland has a DTA is available on Revenue's website at: <https://www.revenue.ie/en/tax-professionals/tax-agreements/index.aspx>

**Documents to be submitted with a claim for IREF withholding tax**

1. A completed claim form.
2. Evidence of IREF withholding tax suffered on the dividend (i.e. distribution voucher).
3. Power of attorney or a letter of authorisation if the claim form is signed on behalf of a claimant.
4. A nominee statement if the units are held in a nominee capacity on behalf of the beneficial owner.
5. The relevant section on the claim form must be certified by the claimant's tax authority.

**Claims for repayment of IREF withholding tax may be made in the same year as the tax has been withheld. However, claims must be received within four years from the end of the calendar year in which the tax was deducted (Section 865 Taxes Consolidation Act 1997), e.g. tax deducted on a dividend paid on 5 May 2020, claim must be submitted no later than 31 December 2024.**

Where a refund of IREF withholding tax is being claimed under the terms of a Double Taxation Agreement, please note that you may not be entitled to a full refund of the IREF withholding tax deducted. No refund of IREF withholding tax is available under a Double Tax Agreement where the unit holder holds more than 10% of the units in the IREF.

Where a claim is being made under a Double Taxation Agreement and it is not practical for a tax authority to use the certificate of residence provided on this form, a letter to the same effect will suffice, **but a translation of such a letter into English must be provided.**

**Enquiries: Dividend Withholding Tax Unit (DWT), see address and telephone contact details below or email [refunddwt@revenue.ie](mailto:refunddwt@revenue.ie)**

**Revenue website address: [www.revenue.ie](http://www.revenue.ie)**

Claims for refund should be submitted, using this form, with the relevant documentation to:

**DWT Unit  
Revenue Commissioners  
Government Offices  
Nenagh  
Co. Tipperary  
E45 T611**

**Tel: + 353 1 738 3631**

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.

**Claim for refund of IREF withholding tax  
Chapter 1B, Part 27 Taxes Consolidation Act 1997 (as amended)**

**CLAIM FROM OR ON BEHALF OF CERTAIN NON-RESIDENT PERSONS FOR REFUND OF IREF  
WITHHOLDING TAX DEDUCTED FROM A PAYMENT IN RESPECT OF AN IREF TAXABLE EVENT**

<p style="text-align: center;">OFFICIAL USE ONLY</p> <p>Warrant No. _____ Examined _____</p> <p>Amount _____ Checked _____</p>	<p style="text-align: center;"><b>NAME OF CLAIMANT</b></p> <p style="text-align: center;"><b>ADDRESS OF CLAIMANT</b></p>	<input style="width: 95%; height: 20px;" type="text"/> <input style="width: 95%; height: 20px;" type="text"/>																			
<p style="text-align: center;"><b>CLAIMANT'S COUNTRY OF RESIDENCE</b></p>		<input style="width: 95%; height: 20px;" type="text"/>																			
<p style="text-align: center;"><b>TAX REFERENCE NO. IN COUNTRY OF RESIDENCE</b></p>		<input style="width: 95%; height: 20px;" type="text"/>																			
<p><b>AMOUNT OF IREF WHT CLAIMED (see dividend schedule overleaf)</b></p>		€ <input style="width: 95%; height: 20px;" type="text"/>																			
<p style="text-align: center;"><b>AGENT'S REFERENCE NUMBER RELEVANT TO THIS CLAIM (THIS NUMBER MUST BE QUOTED IN ALL CORRESPONDENCE RELATING TO THIS CLAIM)</b></p>		IREF <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																			
<p style="text-align: center;"><b>NAME, TELEPHONE NUMBER &amp; EMAIL ADDRESS OF THE PERSON / AGENT YOU WOULD LIKE US TO CONTACT ON THIS RECLAIM IN THE EVENT OF A QUERY</b></p>		Name: <input style="width: 95%; height: 20px;" type="text"/> Phone No: <input style="width: 95%; height: 20px;" type="text"/> Email: <input style="width: 95%; height: 20px;" type="text"/>																			

I DECLARE THAT I am / the above named is beneficially entitled to the dividends in respect of which this refund is claimed. I attach completed certified documentation in support of this claim.

Authorised signatory: \_\_\_\_\_ Title: \_\_\_\_\_

Relationship to claimant (if appropriate): \_\_\_\_\_ Date: \_\_\_\_\_

The above-named claimant is not entitled to receive dividends from an IREF without deduction of IREF withholding tax. However, the IREF withholding tax refund is claimed under the terms of a Double Taxation Agreement. In support of this claim please note the certification provided by the relevant tax authority below. The above-named claimant owned \_\_\_\_\_ % (insert percentage figure) of the units in an IREF referred to in the attached schedule at the time the dividends were paid.

