Non-Resident Claim Form for repayment of Professional Services Withholding Tax
Form IC11

Return this form to:
International Claims Section,
Office of the Revenue Commissioners,
Government Offices
St Conlon’s Road, Nenagh,
Co.Tipperary,
E45 T611, Ireland.
Tel: +353 1 738 3680
E-mail: intclaims@revenue.ie

Details of claimant: (CAPITAL LETTERS)
Full name: 
Trading name: 
Address: 
Tel no.: 
E-mail: 
Revenue file ref no:

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

Agent (if enquiries are to be addressed to agent)
Name: 
Address: 
Tel no.: 
E-mail: 

Bank account details for repayment (in Euros) of non-resident claims
Name of claimant/company: 
Bank account name: 
IBAN/bank A/C number: 
BIC/SWIFT: 
If applicable: 
Clearing Code: 
Clearing Code Type: 

I declare that:
• The information provided is correct.
• I am/we are (delete as appropriate) resident in ___________________ (state country of residence) for the purposes of Ireland’s Double Taxation Agreement with that country during the tax year(s) in which the income was earned.
• I am/we are beneficially entitled to the income which is the subject of this claim and that I/we have not received credit for any Irish tax paid in ___________________, (state country of residence).

Amount claimed in € __________________
Signed ____________________________ Date ________________

To be completed in the tax authority in your country of residence
This stamped form will remain valid for 5 years, unless there is a change in your non-resident address.

I certify that the above named is/was resident of ____________________
for the tax year(s) (state year) ____________ and that the income to which this claim relates is liable to tax under tax reference number ____________________
Signed: ____________________ Rank: ____________________ Date: / /

Official Stamp
Notes to be read in conjunction Non-Resident Claim Form for repayment of
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Required documentation
A stamped IC11 form and the original F45 stamped and signed by the Accountable Body are required for each claim.

For first time claims and when a new contract is in place a completed questionnaire is also required when claiming a repayment of tax paid. The questionnaire can be found on [www.revenue.ie/en/self-assessment-and-self-employment/documents/pswt-questionnaire.pdf](http://www.revenue.ie/en/self-assessment-and-self-employment/documents/pswt-questionnaire.pdf)

Tax Authority Stamp
The IC11 form must be stamped by the tax authority in your country of residence or accompanied by one of the following:

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. Tel: +1 (215) 516 2000 or [www.irs.gov](http://www.irs.gov).

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.

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

Possible requirement for claimant to register for Irish Value Added Tax (V.A.T.)
Non-resident persons engaged in certain building and related services within the State, including the services of estate agents, architects and firms supplying on the site supervision are obliged to register and account for Irish V.A.T.