

Tax Repayment Claim Form for
Professional Services Withholding Tax Form IC11



(Please read the notes overleaf before completing this form)

Return this form to: International Claims Section, Office of the Revenue Commissioners, Nenagh Co. Tipperary, E45 T611, Ireland. Or alternatively using MyEnquiries via ROS

Any further queries contact: Telephone: +353 1 738 3634, E-mail: intclaims@revenue.ie, MyEnquiries via ROS

Details of Claimant: (CAPITAL LETTERS)

Full Name: _____ Trading Name: _____

Tax Reference Number: _____

Address: _____

Telephone Number: _____ E-mail: _____

Revenue PSWT file reference number (if known): _____

Agent (if enquiries to be addressed to him / her)

Name: _____

Address: _____

Telephone Number: _____ E-mail: _____

In support of this application, I enclose a Schedule of Claim along with _____ Original F45 form(s) / Acknowledgment of Payment Notifications(s). The total value of the Relevant Payments and Appropriate Tax Deducted shown on these forms is:

Relevant Payments

Appropriate Tax Deducted

Total amount of this claim

I declare that 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).

Signed _____ Date _____

Status of Signatory _____

Payment details, where possible, should be input via the Revenue Online Services (ROS)

International Bank Account Number (IBAN) (Max. 34 characters)

Bank Identifier Code (BIC) (Max. 11 characters)

Name of Account Holder: _____

Notes to be read in conjunction Non-Resident Claim Form for repayment of Professional Services Withholding Tax

Required documentation:

1. An Original stamped **Form IC11** (stamped and certified by your Tax Authority or a Certificate of Residence attached to the Form IC11 will suffice). Please note, where the original stamped and certified Form IC11 has previously been provided to Revenue and remains valid, this section can be left blank on any subsequent applications.
2. The original **F45** (pre 1 July 2021) stamped and signed by the Accountable Person / Acknowledgement of **Payment Notification(s)** (post 1 July 2021) from the Accountable Person.
3. **PSWT Questionnaire** - Please note that this questionnaire is required for your claim and for each contract in place with separate Accountable Persons.

The questionnaire can be found on 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 a Certificate of Residence:

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**. To obtain a **Form 6166** telephone: **+1 (215) 516 2000** or log on to 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.

All queries in relation to the possible requirement of a claimant to register for Irish VAT can be found on: <https://www.revenue.ie/en/vat/vat-registration/how-do-you-register-for-vat/index.aspx>. 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 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.

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Amount claimed in € Checked by: Date:

Approved by: Date: