

**Tax Repayment Claim Form for  
Relevant Contracts Tax Form IC3 (Company) RCT**  
Please read Notes overleaf before completing this Claim Form



Return this form to:
International Claims Section, Office of the Revenue Commissioners, Nenagh, Co. Tipperary, E45 T611, Ireland.

Any further queries contact:
Tel.: +353 1 738 3680 E-mail: intclaims@revenue.ie

This space is for official use only			
Amount: €			
Checked by:		Date:	
Approved by:		Date:	

Details of Claimant: (CAPITAL LETTERS)	
Full Name:	
Trading Name:	
Address:	
Tel No:	
E-mail:	
Agent (if enquiries to be addressed to him / her)	
Name:	
Address:	
Tel No:	
E-mail:	

QUESTION	ANSWER
1	What is the address of the company's registered office, if different from above?
2	Where is the company's business managed and controlled?
3	Quote the Irish Tax Number of the Company.

I declare that the company is / 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 the company is beneficially entitled to the income which is the subject of this claim and that it has not received credit for any Irish tax paid in \_\_\_\_\_ (state Country of residence).

Amount claimed in € \_\_\_\_\_

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

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

**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 company 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 with Tax Repayments Claim Form for Relevant Contracts Tax Form IC3 (Company) RCT

## What supporting documentation do I need to send with my claim?

The following additional documentation is also required where appropriate when claiming tax paid:

- Original Relevant Contracts Tax Payment Notification Acknowledgement form.
- Fully completed RCT Questionnaire.
- Please ensure that all Tax returns are up-to-date.

### For residents of USA:

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. Please log onto [www.irs.gov](http://www.irs.gov) to apply for Form 6166.

### For residents of Spain:

In certain circumstances the Spanish Tax Authorities may not agree to stamp the IC3 form. If this occurs a certificate of Residence (**Residencia Fiscal en Espana**) is required. This form is available from your local Spanish Tax Authorities.

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## Additional Notes

### 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.**

### How Repayments will be made

All repayments will be made electronically to a specified Bank Account (see section on Page 1).

### Possible requirement for claimant to register for Irish Value Added Tax (V.A.T.)

All queries in relation to the possible requirement of a claimant to register for Irish VAT should be addressed to:

Business Registration South,  
Office of the Revenue Commissioners,  
P.O. Box 1,  
Wexford.

For further queries in relation to VAT contact:

Tel: +353 (0)1 738 3630

E-mail: [regsouth@revenue.ie](mailto:regsouth@revenue.ie)

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](http://www.revenue.ie).