Claim Form to be completed by non-resident claimant

Tax Repayment / Exemption Claim Form for Pensions / Annuities

Form IC2 (Individual) Pension / Annuity

Return this form to: Office of the Revenue Commissioners, International Claims Unit, Sarsfield House, Francis Street, Limerick, Ireland. Tel: +353 1 738 3634, E-mail: intclaims@revenue.ie

Details of claimant: (CAPITAL LETTERS)

Full Name:

Address:

Tel No.:

E-mail:

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

Name:

Address:

Tel No.:

E-mail:

Please tick the box applicable: Employment Pension ☐ Purchased Annuity ☐

1 State your date of birth.

2 State your country of birth.

3 State your nationality.

4 Please quote your PPSN (formerly known as RSI Number), if any.

5a In what country are you resident?

5b What date did you take up residence there?

6 Please give the name, policy number and tax reference number of the pension / annuity paying provider.

7a Please state the date the pension commenced.

7b Please state the date the first payment was made.

8 If applicable, please specify whether your pension is an ARF, PRSA or AVC. Otherwise leave blank.

I declare that I am / 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 I am beneficially entitled to the income which is the subject of this claim and that I have not received credit for any Irish tax paid in (state country of residence).

Signed Date

*If you are claiming exemption at source, please tick ☐ *See notes overleaf

TO BE COMPLETED BY THE TAX AUTHORITIES IN YOUR COUNTRY OF RESIDENCE

I certify that the above-named individual 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 Repayment / Exemption Claim Form for

Pensions / Annuities Form IC2 (Individual) Pension / Annuity

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

The following additional documentation is also required where appropriate when claiming tax paid: For repayment of tax charged on an employment pension / annuity:

- the original Form P60, if the claim to repayment of Irish tax relates to tax charged in tax years prior to 2019, or
- an Employment Details Summary if the claim to repayment of Irish tax relates to tax charged in tax years from 2019 onwards.

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, USA.

Please log onto **www.irs.gov** to apply for Form 6166.

For residents of Spain only:

In certain circumstances the Spanish Tax Authorities may not agree to stamp the IC2 form. If this occurs a certificate of Residence **(Residencia Fiscal en Espana)** is required. This form is available from your local Spanish Tax Authorities.

Additional Notes:

If tax has been deducted in the current tax year on your pension / annuity, the pension paying provider will refund this tax to you.

Please note that Government and Local Authority Pensions may be correctly taxable only in Ireland.

If you are in receipt of a pension from the Department of Social Protection please contact National PAYE Phone Services at Tel. No.: +353 1 738 3636 or by registering with the Irish Revenue Commissioners using the online services at www.revenue.ie and you will receive further assistance with this matter.

Exemption Renewals:

The onus is on the claimant to seek continuance of the exemption from Irish tax on their pension/annuity, after the exemption has expired. In the event that you return to live in Ireland during the time the exemption is in place you should notify this office on your return.

If you do not have an Irish tax reference number (PPSN), please contact:

Client Identity Service, Department of Social Protection by:

E-mail: **cis@welfare.ie** or

Tel. No.: +353 1 704 3281

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:

We have the facility to make payments electronically to bank accounts. If you are making a claim to repayment of Irish tax charged on the pension / annuity payments in previous years, please include bank payment details, which should consist of the account holder's name, the IBAN number and BIC code.

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.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs