Claim Form to be completed by non-resident claimant

Tax Repayment Claim Form for Interest Agreements

**Form IC7 (Individual)**

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:

Foreign Tax Ref. No.

Revenue File Ref. No. (If known.)

Address:

Tel No.:

E-mail:

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

Name:

Address:

Tel No.:

E-mail:

1 Please state the name, address and Irish tax reference number of the Irish entity making the payments.

2 State the relationship, if any, between you and the Irish entity making the payments.

3 Please confirm that the payments are made on 'an arms length basis'.

4 Please state the rate of the payments.

5 Please state the date of the first payment.

6 Please state the term of the Agreement.

7 Is the payment in question arising from a Permanent Establishment (P.E.) or fixed base maintained by you in Ireland?.

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

Amount Claimed in €: if claiming a refund of Irish tax on payments already made

**Please see notes overleaf** - All repayments will be made in Euro currency

**PAYMENT DETAILS -** Please complete this section

Name of Bank:

Account Name:

Address:

IBAN:

BIC:

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

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

Notes to be read in conjunction with Tax Repayment Claim Form for Interest Agreements

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

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

- A copy of the Interest Agreement signed by both parties must be submitted
- Completed Form R185 claim form must be submitted when claiming a repayment of tax deducted on the Interest payment(s).

## 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:

A certificate of Residence (Residencia Fiscal en Espana) is required. This form is available from your local Spanish Tax Authorities.

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.

## Exemption from Tax on Interest Payments

A claimant should consider if they meet the conditions for exemption on interest withholding tax under section 246(3) TCA 1997. The legislation provides for these exemptions to be allowed automatically and do not require prior approval from Revenue, apart from the exemption under section 246(3)(d) TCA 1997. Further detail can be found in https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporationtax/part-08/08-03-06.pdf which sets out guidance, procedures and principles to help taxpayers to operate these exemptions.

## Double Tax Agreements ("DTAs")

Ireland's DTAs may limit (i.e. reduce) the rate of Irish tax that can be charged on interest payments made to a resident of a treaty partner. In addition to the exemptions in section 246(3) TCA 1997, paragraph 9 of Tax and Duty Manual 08-03-06 outlines the self-certification process that provides that tax can be withheld at the DTA rate, rather than the standard rate of 20%, from interest paid to residents of a treaty partner. Please refer to Tax and Duty Manual 08-03-06 to determine if you can avail of the provisions of paragraph 9.

## How Repayments will be made

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