QUESTIONNAIRE - PROFESSIONAL SERVICES WITHHOLDING TAX

To be completed by non resident persons or companies from which Irish Professional Services Withholding Tax (PSWT) has been deducted.

Please answer all of the following questions.

1. Name and address of person / company claiming repayment of PSWT:

2. Indicate the precise nature of the activities undertaken to which this claim relates: (please see note 1 on page 2.)

3. Name and address of Irish Public Body for whom the work was carried out:

4. Where was the work carried on within the Republic of Ireland? (Please give details of site, address, etc if different from the above):

5. Indicate:
   a. The number of days and precise dates spent working in Ireland during the year(s) to which you claim relates.
   b. If any materials were supplied by you during the course of the contract

6. Do you have in Republic of Ireland?
   a. a place of management: Yes ☐ No ☐
   b. branch: Yes ☐ No ☐
   c. an office/site office: Yes ☐ No ☐
   d. a factory or workshop: Yes ☐ No ☐
   e. a person to negotiate contracts on your behalf: Yes ☐ No ☐

If the answer is yes to any of the above questions please give details on a separate sheet.

7. Please quote Irish tax reference number(s) (if applicable) held by you: (see note 1 on page 2):

8. Was any machinery / materials brought into the State for the purpose of this contract: Yes ☐ No ☐

If yes, please state total value of the machinery/materials:

9. Was any part of the contract sublet by you? Yes ☐ No ☐

If yes, please state name and address of the subcontractor used:

10. Did you engage any employees to carry out the work in Ireland: Yes ☐ No ☐

If yes, please state:

a. in what country were their wages computed: ☐

b. at what addresses did they stay in the Republic of Ireland: ☐

c. in what capacity did they stay at those addresses (e.g. as guest, owner or tenant): ☐

d. the dates of their arrival in this country: ☐

e. the dates of their departure from this country ☐

If there is insufficient space the above information may be provided on a separate sheet.

11. Please quote the date of your accounts year-end: ☐

Declaration: I declare that to the best of my knowledge all the information given in this form is correct.

Signed: ☐

Position: ☐

Date: ☐☐☐☐☐☐☐☐

Note 1. With effect from 1 January 1993, persons engaged in the supply of services connected with immovable goods(i.e. land and buildings) located within the State including the services of estate agents architects and firms supplying on site supervision are obliged to register and account for Irish Value Added Tax regardless of the value of those services.

Failure to register and account for **VAT, where appropriate**, will result in claims for repayment of tax being delayed. A person who is obliged to register for VAT refer to https://www.revenue.ie/en/vat/vat-registration/how-do-you-register for-vat/index.aspx

Note 2. This PSWT questionnaire when completed should be returned to:

Office of the Revenue Commissioners
International Claims Unit
Sarsfield House
Francis Street
Limerick
V94 R972 Ireland

Telephone: +353 1 738 3634
E-mail: intclaims@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. 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