DIVIDEND WITHHOLDING TAX (DWT)

(as provided for by Chapter 8A of Part 6 of the Taxes Consolidation Act, 1997)
as inserted by Section 27(a) of the Finance Act, 1999)

MARKET CLAIM REFUND FORM

Please ensure that a refund schedule is attached totalling the amount outlined at (B) below.

Name of Q.I. / Brokerage Firm:

Address of Q.I. / Brokerage Firm:

Irish Tax Reference No.: (if relevant)

Claim Reference No.:

Period under review: from: to:

Total amount of DWT refundable to the Q.I. / Brokerage Firm: € (A)

Net amount to be refunded to the Q.I. / Brokerage Firm (after offsets): € (B)
(Note - the amounts at A and B may be the same):

- I declare on behalf of the Q.I. / Brokerage Firm that the amounts stated at A and B are correct.
- I enclose / reference (highlight as applicable) appropriate documentary evidence substantiating these amounts.
- I enclose a copy of the exemption declaration for the underlying beneficiary, or where the underlying beneficiary is a client of another Q.I., I hold notifications to prove that the underlying client is exempt from DWT and I undertake to supply Revenue on request with this documentation and any further supporting documentation in respect of the entire of this claim or any part thereof.
- I declare that the Q.I. / Brokerage Firm has accounted for DWT which it was required to account in respect of all previous market claim transactions and has returned these to Revenue.
- I have been authorised by the persons listed in the attached schedules to submit Dividend Withholding Tax reclaims on their behalf.
- I undertake that all monies repaid to us by Revenue on foot of this claim will be paid to the underlying beneficial owners, as appropriate, and we indemnify Revenue against any losses or liability which it may incur as a result of any failure on our part to comply with this undertaking.

Signed:

Relationship to Q.I. Brokerage Firm:

REPAYMENT DETAILS

Electronic Funds Transfer (EFT)

Please complete the following:

Name of account holder:

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

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

Clearing / Routing Code:

Revenue
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Irish Tax and Customs

SCHEDULE TO ACCOMPANY MARKET CLAIM REFUND FORM

CALCULATION OF TOTAL AMOUNT REFUNDABLE TO CLAIMANT

NAME OF CLAIMANT _____ DATE _____

PAYING COMPANY i.e. STOCK	DISTRIBUTION DATE	HOLDING	GROSS DIVIDEND	DWT DEDUCTED	NET DIVIDEND	EXEMPT RECIPIENT	NAME OF BROKER FROM WHOM DISTRIBUTION RECEIVED	**1)** Insert Euroclear Participant A/c No. where DWT was paid, **Or** **2)** Enclose Market Claim Voucher from the counterparty

TOTAL DWT: **€** _____

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.

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.

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