Non-Resident Claim Form for repayment of

Professional Services Withholding Tax Form IC11

(Please read the notes overleaf before completing this form)

Return this form to: Office of the Revenue Commissioners, International Claims Unit, Sarsfield House, Francis Street, V94 R972, Limerick, Ireland

Any further queries contact: Telephone: +353 1 738 3634, E-mail: intclaims@revenue.ie.

Details of Claimant: (CAPITAL LETTERS)

Full Name: Trading Name:

Tax Reference Number:

Address:

Telephone Number: E-mail:

Revenue PSWT file reference number (if known):

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

Name:

Address:

Telephone Number: E-mail:

In support of this application, I enclose a Schedule of Claim along with Acknowledgment of Payment Notifications(s). The total value of the Relevant Payments and Appropriate Tax Deducted shown on these forms is:

Relevant Payments

Appropriate Tax Deducted

Total amount of this claim

I declare that I am / we are (delete as appropriate) resident in (state country of residence) for the purposes of Ireland's Double Taxation Agreement with that country during the tax year(s) in which the income was earned. I am / we are beneficially entitled to the income which is the subject of this claim and that I / we have not received credit for any Irish tax paid in

(state country of residence).

Signed Date

Status of Signatory

Bank account details for repayment (in Euros) of non-resident claims

Name of Account Holder (claimant)

IBAN / Bank A/C number:

BIC / SWIFT:

If applicable: Clearing Code

Clearing Code Type:

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

Schedule of Claim
(Please state Payment Notification Reference Number)

Tax Registration Number of Accountable Person	Payment Notification Reference Number	Appropriate Tax Deducted

Notes to be read in conjunction Non-Resident Claim Form for repayment of

Professional Services Withholding Tax

Required documentation:

1. An Original stamped **Form IC11** (stamped and certified by your Tax Authority or a Certificate of Residence attached to the Form IC11 will suffice). Please note, where the original stamped and certified Form IC11 has previously been provided to Revenue and remains valid, this section can be left blank on any subsequent applications.
2. Acknowledgement of **Payment Notification(s)** from the Accountable Person.
3. **PSWT Questionnaire -** Please note that this questionnaire is required for each claim and for each contract in place with separate Accountable Persons. For any subsequent claims, a new questionnaire is required should the contract change substantially.

The questionnaire can be found on **www.revenue.ie/en/self-assessment-and-self-employment/documents/pswt-questionnaire.pdf**

Tax Authority Stamp

The IC11 form must be stamped by the Tax Authority in your country of residence or accompanied by a Certificate of Residence:

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. To obtain a Form 6166 telephone: +1 (215) 516 2000 or log on to www.irs.gov**.

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.

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.**

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

Non-resident persons engaged in certain building and related services within the State, including the services of estate agents, architects and firms supplying on the site supervision are obliged to register and account for Irish V.A.T.

All queries in relation to the possible requirement of a claimant to register for Irish VAT can be found on:
https://www.revenue.ie/en/vat/vat-registration/how-do-you-register-for-vat/index.aspx.

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.