Claim form to be completed by non-resident claimant
Tax Repayment Claim Form for **Interest Agreements**
Form IC6 (Company)

Return this form to:
International Claims Section, Office of the Revenue Commissioners, Nenagh, Co. Tipperary, E45 T611, Ireland. Tel. No.: +353 1 738 3634 E-mail: intclaims@revenue.ie

This space is for official use only			
Warrant No:			
Amount: €			
Checked by:		Date:	
Approved by:		Date:	

Name 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:	

	QUESTION	ANSWER
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 this company and the Irish entity making the payments.	
3	Please confirm that the payments are made on 'an arm's 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 the above company is / 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 the company is beneficially entitled to the income which is the subject of this claim and has 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

***See additional notes overleaf**

PAYMENT DETAILS - Please complete this section (All repayments will be made in **Euro** Currency)	
Name of Bank:	Account Name:
Address:	IBAN:
	BIC:

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

I certify that the above-named company is / was a 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 Claim Form for

Interest Agreements Form IC6 (Company)

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:

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:

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 four 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-corporation-tax/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 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 data protection 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.