Claim form to be completed by non-resident claimant
Tax Repayment Claim Form for
Deposit Interest Retention Tax (DIRT)
Form IC5

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

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

Details of Claimant: (CAPITAL LETTERS)

Full Name: Trading Name:

Address:

Telephone Number: E-mail:

1. Is this a joint account? If so, please see notes overleaf.
2. Please quote the Irish tax reference number.
3. Are you engaged in any trade or business in Ireland? If yes, please give full particulars.

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).

Amount claimed in €

Signed: Date:

***See notes overleaf** All repayments will be made in Euro currency

PAYMENT DETAILS - Please complete this section

Name of Bank:

Address:

Name of Account Holder

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

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

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

Notes to be read in conjunction with Tax Repayment Claim Form for Deposit Interest Retention Tax (DIRT) Form IC5

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

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

For repayment of Deposit Interest Retention Tax (DIRT):

The original tax deduction certificate(s) from the relevant financial institution. If the account is held in joint names then separate applications are required from each individual named on the account.

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, U.S.A. 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

For exemption from Deposit Interest Retention Tax (DIRT):

Irish legislation provides for the payment of interest by financial institutions without deduction of DIRT in certain circumstances. Non-Irish residents should contact the Financial Institution directly regarding the requirements for putting an exemption from DIRT in place at source.

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.**

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.

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Amount claimed in € _____ Checked by: _____ Date: _____

Approved by: _____ Date: _____

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs