Tax Repayment Exemption Claim Form for
Deed of Covenant
Form IC8

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

Trading Name:

Address:

Tel No.:

E-mail:

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

Name:

Address:

Tel No.:

E-mail:

Until what date is the Deed of Covenant valid?

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 €: if claiming a refund of Irish tax on payments already made

Signed

Date

Please see notes overleaf - All repayments will be made in Euro currency

PAYMENT DETAILS - Please complete this section

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 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 Repayments Claim Form for
Deed of Covenant Income Form IC8

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

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

- Copy of the Deed of Covenant.
- Original Form R185 showing the Tax deducted from the Deed of Covenant Payment.
- Evidence of payment (i.e. Copy of cashed cheque, postal order or bank statement).
- If Covenantee is permanently incapacitated, medical evidence of this may be requested.

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 4 years following the end of the calendar year in which the tax was deducted.**

How Repayments will be made

All repayments will be made electronically to a specified Bank Account (see section on Page 1).

IT7 Covenant Cases

Form 59 CLAIMS FR should be used for repayment claims where:

- Covenantee is resident in a country with which Ireland does not have a Double Taxation Agreement; or
- A Double Taxation Agreement exists between both countries but it does not have an “Income Not Expressly Mentioned” Article; and
- The Total World Income of the Covenantee is less than the Irish tax exemption limits.

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.