# Claim Form to be completed by non-resident claimant
# Tax Repayment Claim Form for
# Trusts/Estates, Encashment Tax and Ulster Bank Bonds.
# Form IC9

**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:

Please tick the appropriate income source on which tax was charged or in respect of which approval for payment without deduction of tax is being sought:

Trust / Estates ☐ Encashment Tax ☐ Ulster Bank Bonds ☐

I declare that I am/was (delete as appropriate) resident in (state Country) 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:

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

**PAYMENT DETAILS** - Please complete this section

Name of Account Holder:

Name of Bank:

Address of Bank:

**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 / 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 Trusts/Estates, Encashment Tax and Ulster Bank Bonds.**

**Form IC9**

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

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

**On Trust/Estates:**

- Copy of the documentation setting up the Trust / Estate e.g. a copy of the Will / Grant of Probate / Trust Deed.
- Form R185 claim form completed by the Trustees. (R185 claim form is a statement to the effect that on paying income to the non-resident, tax was deducted at the standard rate).

**On Encashment Tax:**

- A "Foreign Income Advice and Irish Tax Certificate" (Form 1 F.D.)
  This confirms details of the dividend payments including its source and the amount of Irish tax deducted together with **the accompanying certificate** that the tax so deducted either has or will be paid over to Revenue. This document is issued by the Encashment Agent/ Intermediary. (It does not have to specify in what country the securities are based, once it is clear they are foreign securities).

**On Ulster Bank Bonds formerly First Active PLC Subordinated Bonds:**

- Refund of Irish tax already paid will be processed on receipt of the certified claim form and the **original Interest Bond vouchers.**
- Non-resident Individual and Non-resident Bodies who hold the above interest bonds are entitled since March 1 1998 to claim an exemption from withholding tax provided they are resident in a country with which Ireland has a Double Tax Agreement which provides for such relief.

**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. 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 Authority.

**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.**

**How Repayments will be made:**

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

**This space is for official use only**

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

Approved by: _____ Date: _____

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.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs