

# Tax Repayment Non-Resident Claim Form for Professional Services Withholding Tax Form IC11 PSWT



## Return this form to:

International Claims Section,  
Office of the Revenue Commissioners,  
Collector Generals Division, Nenagh,  
Co. Tipperary, Ireland.  
Tel: +353 67 63400 Fax: +353 67 44182  
E-mail: [intclaims@revenue.ie](mailto: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:	

## BANK ACCOUNT DETAILS FOR REPAYMENT OF NON-RESIDENT CLAIMS

Name of Claimant/Company:	<input style="width: 70%;" type="text"/>
Bank Account Name:	<input style="width: 70%;" type="text"/>
IBAN/Bank A/C Number:	<input style="width: 70%;" type="text"/>
BIC/SWIFT:	<input style="width: 70%;" type="text"/>
If applicable:	<input style="width: 70%;" type="text"/>
CLEARING CODE:	<input style="width: 70%;" type="text"/>
CLEARING CODE TYPE:	<input style="width: 70%;" type="text"/>
SIGNATURE:	<input style="width: 60%;" type="text"/> DATE: <input style="width: 40%;" type="text"/>

I declare that I am/we are (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/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).

Amount Claimed in €

Signed  Date

**This stamped form will remain valid for 5 years, unless there is a change in your non-resident address.**

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

I certify that the above-named 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  
**Professional Services Withholding Tax**  
**Form IC11 PSWT**

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

In addition to the stamped IC11 form, the following additional documentation is also required when claiming tax paid:

- Original Form F45 stamped and signed by the Accountable Body.
- In certain circumstances International Claims reserves the right to request a completed questionnaire.

### 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.**

**Tel: +1 (215) 516 2000.** Please log on to [www.irs.gov](http://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.

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Repayments will be made in Euro currency by Electronic Funds Transfer or Euro cheque.

## Time Limits for Making a Claim

Section 17 of the Finance Act 2003 introduced new 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 should be addressed to:

Dublin City Centre District,  
Intelligence, Register and District Support (IRDS),  
3rd Floor,  
Aras Brughha,  
9/10 Upper O'Connell Street,  
Dublin 1.  
Tel: +353 (0) 1 8655000

QUESTION:		ANSWER:
1	What is the registered address if different from Page 1.	
2	Where is the business managed and controlled.	
3	Please give details (precise dates) of periods spent in Ireland during the year(s) to which your claim relates.	
4	Are you engaged in any trade or business in Ireland.	
5	Quote your Irish tax reference number, if any.	
6	State exact location (full address) of where the work was carried out.	