

**Tax Repayment Exemption Claim Form for
Professional Services Withholding Tax
Form IC10 (Individual) 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	

Name of claimant: (CAPITAL LETTERS)	
Full Name:	
Trading Name:	
Address:	
Tel No:	
E-mail:	

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

Agent (if enquiries to be addressed to him/her)	
Name:	
Address:	
Tel No:	
E-mail:	

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

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 _____

Please note repayment will issue to above address unless otherwise stated

*See notes overleaf

This stamped form will remain valid for five years, unless you change address.

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: / /



Notes to be read in conjunction with Tax Repayment Claim Form for
Professional Services Withholding Tax
Form: IC10 (Business Individual) PSWT

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

In addition to the stamped IC 10 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 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:

How Repayments will be made

All repayments will be made, in Euro currency. A Euro cheque can be issued directly to the address on the IC10 form. However, Electronic Funds Transfer facility is available to **Irish** Bank Accounts.

Please forward Bank Account details to;
International Claims Section,
Revenue Commissioners,
Nenagh, Co. Tipperary, Ireland.

Account Name:	_____
Account Number:	_____
Sort Code:	_____

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 Brugha,
9/10 Upper O'Connell Street,
Dublin 1.
Tel: +353 (0) 1 865500