

Claim for refund of Dividend Withholding Tax (DWT)

Chapter 8A, Part 6 Taxes Consolidation Act, 1997 (as amended)

PLEASE READ THESE NOTES



This form may be used by persons who are **entitled to receive relevant distributions from Irish companies without the deduction of DWT** but have not applied for exemption at source or are excluded from applying for exemption at source as the shares are held in the name of a nominee that is not a qualifying intermediary. Such persons include individuals, companies and a body of persons (not being a company) who are qualifying non-residents. It may also be used by persons who are **not entitled to receive relevant distributions from Irish companies without the deduction of DWT**, but may claim a refund of the DWT, under the terms of a **Double Taxation Agreement (DTA)**. A list of the countries with which Ireland has a DTA is available on Revenue's website at:

<https://www.revenue.ie/en/tax-professionals/tax-agreements/index.aspx>

Documents to be submitted with a claim for DWT

1. **A completed claim form.**
2. **Original dividend vouchers.**
Where the shares form part of a block holding, the original Block Voucher and a breakdown of the beneficial owners should be forwarded to this office by the custodian. The corresponding subsidiary tax certificate(s) issued to the claimant by the custodian should accompany this claim.
3. **Power of attorney or a letter of authorisation if the claim form is signed on behalf of a claimant.**
4. **A nominee statement if the shares are held in a nominee capacity on behalf of the beneficial owner.**
5. **If claiming under Option A or B, a copy of the completed and certified Composite Non-Resident Form (CNRF) (either Form V2A, V2B or V2C as appropriate, available on Revenue's website) issued in order for the claimant to obtain an exemption from DWT.**

Copies of certification from the completed CNRF must include the following:

- If the certificate of residence cannot be completed by the tax authority, a letter, translated into English, confirming residence can be submitted in lieu from that tax authority. In the case of claimants resident in the United States, we will accept Form 6166, issued by the US Internal Revenue Service. **The certificate of residence must cover all years for which the DWT is being reclaimed.**
- Any trustees' certificates issued as part of the CNRF in relation to the claimant (where the claimant is a non-resident trust); or
- Any certification issued by the Revenue Commissioners as part of the CNRF.

The above certificates are valid for the period from the date of issue until 31 December in the fifth tax year from the year in which the certificate issued. While the certificates remain valid, it is only necessary to submit them in support of the first DWT refund claim. When the certificates lapse, it will be necessary to submit fresh certificates in support of the first refund claim after they become invalid.

6. **If claiming under Option C, the relevant section on the claim form must be certified by the claimant's tax authority.**

Claims for repayment of DWT may be made in the same year as the tax has been withheld. However, claims must be received within four years from the end of the calendar year in which the tax was deducted (Section 17 Finance Act 2003), e.g. tax deducted on a distribution paid on 5 May 2017, claim must be submitted no later than 31 December 2021.

NOTES

Where a refund of DWT is being claimed under the terms of a Double Taxation Agreement (**Option C on form**), please note that you may **not** be entitled to a full refund of the DWT deducted. Where, at the time the dividend was paid, the claimant **owned more than 10% of the shares of any company listed in the Dividend Schedule**, or **controlled more than 10% of the voting powers of that company**, this fact may reduce further the amount of refund to be made. Where the extent of ownership or voting control was **less than 10%**, this percentage figure need not be provided.

Where a claim is being made under a Double Taxation Agreement and it is not practical for a tax authority to use the certificate of residence provided on this form, a letter to the same effect will suffice, **but a translation of such a letter into English must be provided.**

A relevant territory is defined as:

- A country (other than Ireland) which is a Member State of the European Union, or
- A country with which Ireland has a Double Taxation Agreement.

A relevant person is defined as:

- A company resident in Ireland which makes a relevant distribution directly to the person beneficially entitled to the distribution.
- A qualifying intermediary, where a relevant distribution has been made indirectly to the person beneficially entitled to the distribution via that qualifying intermediary.
- In addition, where relevant distributions are made via an authorised withholding agent, that agent effectively steps into the shoes of the company and is the “relevant person” in relation to the distributions.

There may be other questions or situations relevant to a person wishing to reclaim DWT that are not covered in this form. Additional details are available from DWT Unit, see contact details below or on Revenue’s website at the following link:

<https://www.revenue.ie/en/companies-and-charities/dividend-withholding-tax/index.aspx>

Email: refunddwt@revenue.ie

Revenue website address: www.revenue.ie

Claims for refund should be submitted, using this form, with the relevant documentation to:

**DWT Unit
Revenue Commissioners
Government Offices
Nenagh, Co. Tipperary
E45 T611, Ireland
Tel: + 353 67 63105**

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.

CLAIM FROM OR ON BEHALF OF CERTAIN NON-RESIDENT PERSONS FOR REFUND OF DWT

OFFICIAL USE ONLY Warrant No. _____ Examined _____ Amount _____ Checked _____	NAME OF CLAIMANT ADDRESS OF CLAIMANT	<div style="border: 1px solid black; height: 30px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 30px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 30px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 30px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 30px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 30px; margin-bottom: 5px;"></div>
CLAIMANT'S COUNTRY OF RESIDENCE		<div style="border: 1px solid black; height: 30px; margin-bottom: 5px;"></div>
TAX REFERENCE NO. IN COUNTRY OF RESIDENCE		<div style="border: 1px solid black; height: 30px; margin-bottom: 5px;"></div>
AMOUNT OF DWT CLAIMED (see dividend schedule overleaf)		<div style="border: 1px solid black; height: 30px; margin-bottom: 5px; display: flex; align-items: center; justify-content: center;"> € </div>
AGENT'S REFERENCE NUMBER RELEVANT TO THIS CLAIM (THIS NUMBER MUST BE QUOTED IN ALL CORRESPONDENCE RELATING TO THIS CLAIM)		<div style="border: 1px solid black; height: 30px; margin-bottom: 5px; display: flex; align-items: center;"> DWT <div style="display: flex; flex-direction: row-reverse;"> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin: 2px;"></div> </div> </div>
NAME, TELEPHONE NUMBER & EMAIL ADDRESS OF THE PERSON/AGENT YOU WOULD LIKE US TO CONTACT ON THIS RECLAIM IN THE EVENT OF A QUERY		<div style="margin-bottom: 10px;"> Name: <div style="border: 1px solid black; width: 200px; height: 25px; display: inline-block;"></div> </div> <div style="margin-bottom: 10px;"> Phone No: <div style="border: 1px solid black; width: 200px; height: 25px; display: inline-block;"></div> </div> <div> Email: <div style="border: 1px solid black; width: 200px; height: 25px; display: inline-block;"></div> </div>

C ☐ The above-named claimant is not entitled to receive distributions from Irish companies without deduction of DWT. However, the DWT refund is claimed under the terms of a Double Taxation Agreement. In support of this claim please note the certification provided by the relevant tax authority below. The above-named claimant owned _____ % (insert percentage figure) of the shares or controlled _____ % (insert percentage figure) of the voting power, in any company referred to in the attached schedule at the time the dividends were paid.

**SCHEDULE OF DIVIDENDS IN RESPECT OF WHICH A REFUND IS CLAIMED AND
FOR WHICH ORIGINAL DIVIDEND VOUCHERS ARE ATTACHED**

Name of company making payment of dividends	Number of shares	Dividend payment date	DWT Claimed €
Total Amount of DWT claimed			

OPTION C (OVERLEAF)
TO BE COMPLETED BY THE CLAIMANT'S TAX AUTHORITY WHERE THE REFUND IS
CLAIMED UNDER A DOUBLE TAXATION AGREEMENT

I certify that (name) _____ is resident in (country) _____
for the tax year _____ for the purposes of tax and is liable to taxes in that country under tax
reference number _____ (insert number)

Signed _____ Rank _____ Date ____/____/____

OFFICIAL
STAMP

REPAYMENT DETAILS

Electronic Funds Transfer (EFT)

Please complete the following:

Name of account holder:

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

[illegible]

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

[illegible]

Clearing/Routing Code:

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. Revenue's data protection policy and information on your data protection rights are available on www.revenue.ie.