# Form 68

## Claim by a Charity for Repayment of Withholding Tax Deducted

**Name and Address of Charity** (Incl. Eircode)

**Period of Claim**

From / /

To / /

**Return Address**

Charity Claims Unit
Office of the Revenue Commissioners,
Personal Division,
Government Offices,
Nenagh,
Co. Tipperary,
E45 T611.

**Official Use Only**

FC File

Warrant No.

Refund Amount €

## Basic Details

Name of Charity

Charity Reference Number CHY

Address of Charity (BLOCK LETTERS)

Contact Name

Contact Telephone Number

## Declaration which must be signed by a Trustee / Director / Officer

I DECLARE that the Withholding Tax on this form is the income of the charity and will be applied to charitable purposes only and I now claim its repayment amounting to € .

Signature

Date / /

Capacity (Trustee / Director / Officer)

## Particulars in respect of which repayment of tax is claimed

An **original** tax deduction voucher must be attached for each item in respect of which a repayment is claimed.

| Source / Description | Withholding Tax Deducted € |
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| **Total**[1] | |

[1]**If you need more space please attach a separate sheet with the relevant details and show total here.**

## Notes

1. If you need any help with this form please contact the Office of the Revenue Commissioners, Charity Claims Unit, Personal Division, Government Offices, Nenagh, Co. Tipperary, E45 T611 by phoning 01 738 3680 or by e-mail through MyEnquiries available in my**ACCOUNT** or **ROS**.
2. It is a condition of Revenue approval of Charities that separate and detailed accounts are retained and available for inspection on request.
3. Charities are exempt from Dividend Withholding Tax (DWT). In order to have dividends paid gross a "Composite Resident Declaration" must be completed. This should be sent to the paying company in the case of a direct investment or to a Qualifying Intermediary (QI) where the investment is through an intermediary.

   "Composite Resident Declaration" forms are available on Revenue's website **www.revenue.ie** or from Revenue's Forms and Leaflets Services by phoning 01 738 3675.

   Further information on Dividend Withholding Tax can be obtained from Office of the Revenue Commissioners, DWT Unit, Government Offices, Nenagh, Co. Tipperary, E45 T611 - telephone 067 63 105. Please use the secure MyEnquiries service available in my**ACCOUNT** or ROS.
4. Section 15 Finance Act 2005 provides a statutory exemption to Irish Charities from Professional Services Withholding Tax on confirmation of the Charity Reference (CHY) Number to the paying authority. Confirmation of the charity reference number (CHY) is available upon request by e-mailing Charities and Sports Exemptions Unit through MyEnquiries available in my**ACCOUNT** or ROS.
5. The law provides for penalties for failure to make a return or the making of a false return or helping to make a false return.
6. Provide bank details. See Electronic Fund Transfer (EFT) form at http://www.revenue.ie/en/companies-and-charities/documents/charities/eft-bank-details-form.pdf

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.**

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.