

# 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 **not entitled to receive relevant distributions from an Irish Real Estate Investment Trust (REIT) 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>

**The following documentation must support a claim for DWT**

1. **A completed claim form.**

2. **(A) Dividends paid before March 2021**

**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.

**(B) Dividends paid after March 2021**

- If you hold your shares directly with the company, original dividend vouchers must accompany the claim.
- If your custodian holds the shares directly with the company and 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.
- If your custodian holds your shares, directly or indirectly with Euroclear Bank (via its nominee Euroclear Nominees Ltd.) or if your custodian is Euroclear Bank holding the shares directly with the company, it is expected that Euroclear Bank will have furnished us with the required information in respect of their involvement in the chain of ownership. Euroclear Bank participants (and any subsequent intermediaries) in the chain of ownership still have a responsibility to issue subsidiary tax certificates. All such corresponding subsidiary tax certificate(s) relevant to the claimant 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 (with the exclusion of where shares are held directly or indirectly by Euroclear Bank via its nominee Euroclear Nominees Ltd.).**

5. **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 2020, claim must be submitted no later than 31 December 2024.**

Where a refund of DWT is being claimed under the terms of a Double Taxation Agreement, 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 REIT listed in the Dividend Schedule, or controlled (directly or indirectly) more than 10% of the voting powers of that REIT**, 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.**

**Enquiries: Dividend Withholding Tax Unit (DWT), see address and telephone contact details below or email [refunddwt@revenue.ie](mailto:refunddwt@revenue.ie)**

**Revenue website address: [www.revenue.ie](http://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  
Tel: +353 1 738 3631**

**IRISH DIVIDEND WITHHOLDING TAX**  
**Chapter 8A, Part 6 Taxes Consolidation Act, 1997 (as amended)**

**CLAIM FROM OR ON BEHALF OF CERTAIN NON-RESIDENT PERSONS FOR REFUND OF DWT  
DEDUCTED FROM PROPERTY INCOME DIVIDENDS OF A REAL ESTATE INVESTMENT TRUST (REIT)**

<p style="text-align: center;">OFFICIAL USE ONLY</p> <p>Warrant No. _____ Examined _____</p> <p>Amount _____ Checked _____</p>	<p style="text-align: center;"><b>NAME OF CLAIMANT</b></p> <p style="text-align: center;"><b>ADDRESS OF CLAIMANT</b></p>	<input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/>																			
<p style="text-align: center;"><b>CLAIMANT'S COUNTRY OF RESIDENCE</b></p>		<input style="width: 100%; height: 20px;" type="text"/>																			
<p style="text-align: center;"><b>TAX REFERENCE NO. IN COUNTRY OF RESIDENCE</b></p>		<input style="width: 100%; height: 20px;" type="text"/>																			
<p style="text-align: center;"><b>AMOUNT OF DWT CLAIMED (see dividend schedule overleaf)</b></p>		€ <input style="width: 90%; height: 20px;" type="text"/>																			
<p style="text-align: center;"><b>AGENT'S REFERENCE NUMBER RELEVANT TO THIS CLAIM (THIS NUMBER MUST BE QUOTED IN ALL CORRESPONDENCE RELATING TO THIS CLAIM)</b></p>		DWT <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																			
<p style="text-align: center;"><b>NAME, TELEPHONE NUMBER &amp; EMAIL ADDRESS OF THE PERSON / AGENT YOU WOULD LIKE US TO CONTACT ON THIS RECLAIM IN THE EVENT OF A QUERY</b></p>		Name: <input style="width: 95%; height: 20px;" type="text"/> Phone No: <input style="width: 95%; height: 20px;" type="text"/> Email: <input style="width: 95%; height: 20px;" type="text"/>																			

I DECLARE THAT I am/the above named is beneficially entitled to the relevant distributions in respect of which this refund is claimed. I attach completed certified documentation in support of this claim.

Authorised signatory: \_\_\_\_\_ Title: \_\_\_\_\_

Relationship to claimant (if appropriate): \_\_\_\_\_ Date: \_\_\_\_\_

The above-named claimant is not entitled to receive distributions from an Irish REIT 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. The above-named claimant owned \_\_\_\_\_ % (insert percentage figure) of the shares or controlled (directly or indirectly) \_\_\_\_\_ % (insert percentage figure) of the voting power, in any REIT referred to in the attached schedule at the time the dividends were paid.

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.

