

# Form F50A

## Professional Services Withholding Tax Claim for an interim refund

Section 527 Taxes Consolidation Act 1997



Please read the notes overleaf before completing this form

(a) Full Name of Claimant

(b) Address of Claimant (include Eircode)

(c) Tax Registration Number

I claim an interim refund of withholding tax for the accounting period or basis period of  months ending on . This is / is not\* the first claim for that period (\*delete as appropriate).

In support of the claim, the Payment Notification reference numbers covering the period are: - (Multiple Payment Notification reference numbers should be separated with a comma.)

The total value of these Payment Notifications is  €

The total value of all deductions in these Payment Notifications is  €

The total value of tax payable for the previous relevant year of assessment or accounting period is  €

### You must sign this Declaration

I declare that:

- the profits of the previous accounting period or basis period have been finally determined for tax purposes **and**
- the full amount of tax payable for the relevant year of assessment or accounting period has been paid.

Signature

Date

Status of signatory

## Notes

1. Professional Services Withholding Tax (PSWT) deducted from payments received for professional services may be set-off against the liability on the profits in which such payments are included. Any excess of withholding tax over that liability falls to be repaid.
2. **Interim refunds** may, however, be made when certain conditions are satisfied. The main conditions are as summarised in the **declaration** overleaf.
3. A specified person claiming an interim refund in respect of his/her/its first basis period from commencement of trading may not be in a position to meet the conditions in the declaration on page 1 of this form. Accordingly:
  - (i) the necessary details and information should be provided to the Inspector to enable him or her to make the estimates required by Section 527(4)(a) TCA 1997, and
  - (ii) the date to which the first accounts will be prepared must be stated.
4. Where a person claims and proves the presence of particular hardship the Revenue Commissioners may waive (in whole or in part) one or more of the conditions in the **declaration** overleaf. Such a person should leave unchecked the condition(s) not met and should furnish full particulars in support of his / her / its claim.
5. The claim accompanied with appropriate documents (PDF acknowledgments from the ePSWT system are not required) should be made via MyEnquiries, under the category “PSWT Interim Refund IT” or “PSWT Interim Refund CT” (for corporates) as appropriate.
6. Any person who knowingly makes a false statement for the purpose of obtaining a repayment of tax is liable to heavy penalties.

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.

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. Full details of Revenue’s data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.