

**Claim Form to be completed by non-resident claimant**  
**Tax Repayment Claim Form for**  
**Interest Agreements**  
**Form IC7 (Individual)**



**Return this form to:**  
 International Claims Section,  
 Office of the Revenue Commissioners,  
 Nenagh, Co. Tipperary, E45 T611,  
 Ireland.  
 Tel: +353 1 7383680 Fax: +353 67 33822  
 E-mail: intclaims@revenue.ie

**Name of claimant: (CAPITAL LETTERS)**

Full 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 state the name, address and Irish tax reference number of the Irish entity making the payments.	
2	State the relationship, if any, between you and the Irish entity making the payments.	
3	Please confirm that the payments are made on 'an arms length basis'.	
4	Please state the rate of the payments.	
5	Please state the date of the first payment.	
6	Please state the term of the Agreement.	
7	Is the payment in question arising from a Permanent Establishment (P.E.) or fixed base maintained by you in Ireland?	

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).

Signed \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

Amount Claimed in €: \_\_\_\_\_ if claiming a refund of Irish tax on payments already made

\*If you are claiming exemption at source, please tick

\*If you are also claiming advance clearance, please tick  **\*See additional notes overleaf**

**PAYMENT DETAILS - Please complete this section (All repayments will be made in Euro currency)**

Name of Bank: \_\_\_\_\_ Account Name: \_\_\_\_\_  
 Address: \_\_\_\_\_ IBAN: \_\_\_\_\_  
 \_\_\_\_\_ BIC: \_\_\_\_\_  
 \_\_\_\_\_

**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: \_\_\_\_/\_\_\_\_/\_\_\_\_

Official Stamp

# Notes to be read in conjunction with Tax Repayment Claim Form for **Interest Agreements Form IC7 (Individual)**

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

The following additional documentation is also required where appropriate when claiming tax paid:

- A copy of the Interest Agreement signed by both parties must be submitted
- Completed Form R185 claim form must be submitted when claiming a repayment of tax deducted on Interest payments.

### For residents of USA:

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, USA.

Please log onto [www.irs.gov](http://www.irs.gov) to apply for Form 6166.

### For residents of Spain:

A certificate of Residence (Residencia Fiscal en Espana) is required. This form is available from your local Spanish Tax Authorities.

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## Additional Notes:

### Time Limits for Making a Claim

Section 17 of the Finance Act 2003 sets out 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.**

### Exemption from Tax on Interest Payments:

Prior to making an application for advanced clearance, or exemption at source from payment of tax on interest payments, a claimant should consider if they meet the conditions for exemption on interest withholding tax under Section 246 of the Taxes Consolidation Act 1997 (as amended).

Where a claimant meets such conditions, no prior approval is needed.

Authorisation for payment without deduction of tax is normally effective for five years and is subject to periodic review. However, any change to the Interest Agreement or to the names of parties involved or to the circumstances of the claimant during the period of the exemption should be advised to this Office immediately. Failure to inform this Office of the above will invalidate the exemption.

### Exemption Renewals:

The onus is on the claimant to seek renewal of the exemption from Irish tax on the Interest payment after the exemption has expired.

### How Repayments will be made

All repayments will be made electronically to a specified Bank Account (see section on Page 1).

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.

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.