RPC020624_EN_WB_L_1

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 relevant distribution is made via at least one intermediary 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.**
   - 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. **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 2023, claim must be submitted no later than 31 December 2027.

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 an EEA State, 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 1 738 363

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.

DWT Unit, September 2026

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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

This form may not be used for Market Claims or Manufactured dividends

NAME OF CLAIMANT

ADDRESS OF CLAIMANT

CLAIMANT'S COUNTRY OF RESIDENCE

TAX REFERENCE NO. IN COUNTRY OF RESIDENCE

AMOUNT OF DWT CLAIMED (see dividend schedule overleaf)

AGENT'S REFERENCE NUMBER RELEVANT TO THIS CLAIM DWT

(THIS NUMBER MUST BE QUOTED IN ALL CORRESPONDENCE RELATING TO THIS CLAIM)

NAME, TELEPHONE NUMBER & EMAIL ADDRESS OF THE PERSON / AGENT YOU WOULD LIKE US TO CONTACT ON THIS RECLAIM IN THE EVENT OF A QUERY

NAME

TELEPHONE NUMBER

EMAIL ADDRESS

I DECLARE THAT I am / the above named is beneficially entitled to the relevant distributions in respect of which this refund is claimed. Where required I attach completed certified documentation in support of this claim (see A and B below).

Authorised signatory: Title:

Relationship to claimant (if appropriate): Date:

Note: Completed certified documentation should in future be used, where possible, to allow distributions be paid without deduction of DWT. For further information on putting exemptions in place please see notes on the Composite Non-Resident Form V2 (a), (b) or (c) on Revenue's website **https://www.revenue.ie/en/companies-and-charities/dividend-withholding-tax/exemptions-for-non-residents.aspx**

PLEASE SELECT *ONE* OF THE FOLLOWING OPTIONS AS APPROPRIATE (SEE NOTES 5 & 6)

A. This refund is claimed on the basis that the above-named claimant is entitled to receive distributions from Irish companies without deduction of DWT. In support of this claim, I attach copy / copies of certification from the completed DWT Composite Non-Resident Form by which means this entitlement was established. ☐

OR

B. The above-named claimant has previously submitted the documentation required at "A" above in support of a DWT refund claim. ☐

OR

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) OFFICIAL STAMP

Signed _____ Rank _____ Date _____

REPAYMENT DETAILS

Please complete the following:

Name of account holder: _____

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

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

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**.

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