

Claim Form to be completed by non-resident claimant

Tax Repayment Claim Form for Interest Agreements

Form IC7 (Individual)



Return this form to:		Name of claimant: (CAPITAL LETTERS)	
International Claims Section, Office of the Revenue Commissioners, Nenagh, Co. Tipperary, E45 T611, Ireland. Tel No.: +353 1 7383680 E-mail: intclaims@revenue.ie		Full Name:	Vor- und Nachname
		Foreign Tax Ref. No.	Steueridentifikationsnummer
		Revenue File Ref. No. (If known.)	-
		Address:	Ihre Wohnadresse
		Tel No.:	Ihre Telefonnummer (inkl. Ländervorwahl)
This space is for official use only		E-mail:	E-Mail-Adresse
		Agent (if enquiries to be addressed to him / her)	
		Name:	Nicht auszufüllen
Warrant No.: Amount: € Checked by: Date: Approved by: Date:		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.	Interactive Brokers Ireland Limited North Dock One, 91/92 North Wall Quay Dublin 1 D01 H7V7, Ireland Tax Ref. No.: 3674050 HH
2 State the relationship, if any, between you and the Irish entity making the payments.	Client
3 Please confirm that the payments are made on 'an arms length basis'.	Confirmed: All credit interest payments made by Interactive Brokers Ireland to clients are on "an arm's length basis".
4 Please state the rate of the payments.	variable
5 Please state the date of the first payment.	Das Datum der ersten Zahlung entnehmen Sie bitte aus dem jährlichen Kontoauszug
6 Please state the term of the Agreement.	Undefined
7 Is the payment in question arising from a Permanent Establishment (P.E.) or fixed base maintained by you in Ireland?	No

I declare that I am / was (delete as appropriate) resident in Land (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 Land (state Country of residence).

Signed Unterschrift Date Tag / Monat / Jahr

Amount Claimed in €: Abgeführte Betrag * if claiming a refund of Irish tax on payments already made

**Zu finden im R-185 bei "Tax Deducted" *See additional notes overleaf*

PAYMENT DETAILS - Please complete this section (All repayments will be made in Euro currency)	
Name of Bank: <u>Name der Bank</u>	Account Name: <u>Kontoinhaber</u>
Address: <u>Adresse der Bank</u>	IBAN: <u>IBAN</u>
	BIC: <u>BIC</u>

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: ____ / ____ / ____	Wird von Ihrem Finanzamt ausgefüllt Official Stamp

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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 the Interest payment(s).

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 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.

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

A claimant should consider if they meet the conditions for exemption on interest withholding tax under section 246(3) TCA 1997. The legislation provides for these exemptions to be allowed automatically and do not require prior approval from Revenue, apart from the exemption under section 246(3)(d) TCA 1997. Further detail can be found in <https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-08/08-03-06.pdf> which sets out guidance, procedures and principles to help taxpayers to operate these exemptions.

Double Tax Agreements (“DTAs”)

Ireland’s DTAs may limit (i.e. reduce) the rate of Irish tax that can be charged on interest payments made to a resident of a treaty partner. In addition to the exemptions in section 246(3) TCA 1997, paragraph 9 of Tax and Duty Manual 08-03-06 outlines the self-certification process that provides that tax can be withheld at the DTA rate, rather than the standard rate of 20%, from interest paid to residents of a treaty partner. Please refer to Tax and Duty Manual 08-03-06 to determine if you can avail of the provisions of paragraph 9.

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. 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.