



Dividend Withholding Tax (DWT)
(as provided for by Chapter 8A, Part 6 of the Taxes Consolidation Act, 1997 - "the Act")

EXEMPTION FROM DWT FOR CERTAIN PERSONS NOT RESIDENT IN IRELAND IN RESPECT OF RELEVANT DISTRIBUTIONS

THIS DECLARATION IS BEING MADE BY OR ON BEHALF OF:
(please tick [✓] as appropriate)

- A. A Qualifying Non-Resident Individual **(Refer to Part A of this Form)**
- B. A Qualifying Non-Resident Company **(Refer to Part B of this Form)**
- C. A Qualifying Non-Resident Person (not being a company) **(Refer to Part C of this Form)**

NOTES COMMON TO ALL DECLARANTS

1. A "qualifying non-resident person" may receive relevant distributions from companies resident in Ireland without the deduction of DWT where the qualifying non-resident person is beneficially entitled to the relevant distributions and where a declaration has been made to the "relevant person". A "qualifying non-resident person" includes:
 - (a) an individual who is neither resident nor ordinarily resident for the purposes of tax in Ireland and who is resident for the purposes of tax in a "relevant territory"
 - (b) a company which is resident in a "relevant territory", and which is not under the control, whether directly or indirectly, of a person or persons who is/are resident for the purposes of tax in Ireland
 - (c) a company which is ultimately controlled, whether directly or indirectly, by a person or persons who is/are resident for the purposes of tax in a "relevant territory"
 - (d) a company, the principal class of shares of which, or
 - (i) of a company of which it is a 75 per cent subsidiary, or
 - (ii) where the company is wholly owned by 2 or more companies, of each of those companies,is substantially and regularly traded on a recognised stock exchange in a "relevant territory", or on such other stock exchange as may be approved of by the Minister of Finance for the purposes of **Chapter 8A of Part 6 of the Taxes Consolidation Act, 1997**.
 - (e) an unincorporated body of persons, such as a charity or superannuation fund, which is resident for the purposes of tax in a "relevant territory".
2. 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 the 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.
3. An exemption from DWT can only be obtained where a completed declaration has been given to the "relevant person". If the declarant is dealing directly with the Irish paying company, please forward this completed declaration to that paying company. If the declarant is making this declaration via a qualifying intermediary or an authorised withholding agent, please return the completed declaration to that intermediary or agent.
4. A "relevant territory" is defined as:
 - a country (other than Ireland) which is a member of the European Union, or
 - a country with which Ireland has a Double Taxation Agreement.For up-to-date information on the countries with which Ireland has a Double Taxation Agreement, please consult the Revenue website at http://www.revenue.ie/services/tax_info/taxes11.htm. Alternatively, you can also consult DWT Section, Office of the Revenue Commissioners, Government Offices, Nenagh, Co. Tipperary, Ireland.

(Tel: +353-67-33533 / Fax: + 353-67-33822 / E-mail: infodwt@revenue.ie)
5. The Revenue Commissioners maintain a list of qualifying intermediaries and authorised withholding agents. If you want to find out whether the intermediary you wish to use in relation to relevant distributions has been authorised by the Revenue Commissioners for the purposes of the Act, please contact DWT Section.

NOTE: *This blank form may be photocopied for use in relation to subsequent declarations. However, in all cases, declarations must be signed and dated by the declarant in ink to establish that the declaration is original. Please also retain a copy of this form when completed, as it may assist you in claiming a refund of DWT deducted in certain circumstances.*

PART A

Exemption Declaration for a Qualifying Non-Resident Individual

1. TO BE COMPLETED BY THE DECLARANT

Name: _____

Address: _____

Tax Reference number in country of residence: _____

(Irish tax reference, if any, should also be provided): _____

- I declare that I am beneficially entitled to the relevant distributions in respect of which this declaration is being made.
- I also declare that, at the time of making this declaration, I am a “qualifying non-resident person” for the purposes of **Chapter 8A of Part 6 of the Taxes Consolidation Act, 1997**.
- In support of my declaration, I attach a certificate from the tax authorities of _____ (insert name of country) which confirms that I am resident in that country for the purposes of tax.
- I undertake that, in the event that I cease to be a “qualifying non-resident person” I will, by written notice, bring that fact to the attention of the “relevant person” in relation to the relevant distributions.

Authorised Signatory: _____ (Declarant) Title: (Mr./Ms. etc.) _____

Print name of Signatory here: _____ Date: ____/____/____

2. TO BE COMPLETED BY THE DECLARANT’S TAX AUTHORITY

I certify that the above-named individual is a resident of _____ (**insert name of country**)
for the purposes of tax. The relevant tax reference number is _____

Signed: _____

Rank: _____

Date: ____/____/____

Official Stamp

IMPORTANT:

- Part 1 of the form must be completed by the declarant or by a person who holds power of attorney from the declarant. Where appropriate, a copy of the power of attorney should be furnished in support of the declaration.
- Part 2 of the form must be completed by the tax authority of the country in which the declarant is resident for tax purposes. It must then be returned to the declarant who must forward it to the paying company, qualifying intermediary or authorised withholding agent as appropriate. Where it is not practical for the tax authority to use the certificate of residence provided above, a letter to the same effect from the tax authority will suffice, but a translation of such a letter into English must be provided.

PART B

Exemption declaration for a Qualifying Non-Resident Company.

1. TO BE COMPLETED BY THE DECLARANT

Name of Company: _____

Address of Company: _____

Name of Country/Relevant Territory in which the Company is resident: _____

- I declare that, at the time of making this declaration, the above-named company is beneficially entitled to the relevant distributions in respect of which this declaration is made.
- I also declare that, at the time of making this declaration, the above-named company is a "qualifying non-resident person" for the purposes of **Chapter 8A of Part 6 of the Act**.
- In support of this declaration, I attach (**please tick only one box**) :
 - see note 1(b) – a certificate from the tax authority of the relevant territory in which the above-named company is resident for tax purposes (see Part B2), together with a certificate from the Auditor of the above-named company (see Part B3);
 - see note 1(c) – a certificate from the Auditor of the company (see Part B4);
 - see note 1(d) – a certificate from the Auditor of the company (see Part B5).
- I undertake that, in the event that the above-named company ceases to be a "qualifying non-resident person", I will, by written notice, bring that fact to the attention of the "relevant person" in relation to the relevant distributions.

Authorised Signatory: _____ (Declarant) Title: (Mr./Ms. etc.) _____

Print name of Signatory here: _____

Relationship to the above-named company: _____ Date: ____/____/____

IMPORTANT: This declaration must be signed by an authorised officer of the non-resident company or by a person who holds power of attorney from the company. Where appropriate, a copy of the power of attorney should be furnished in support of this declaration.

PART B

Name of Company: _____

Address of Company: _____

2. TO BE COMPLETED BY THE DECLARANT'S TAX AUTHORITY

I certify that the above-named company is a resident of _____ (insert name of country) for the purposes of tax. The relevant tax reference number is _____

Signed: _____

Rank: _____

Date: ____ / ____ / ____

Official Stamp

3. TO BE COMPLETED BY THE COMPANY'S AUDITOR

I certify that, in my opinion, the above-named company is not under the control (within the meaning of **Section 172D(3A) of the Taxes Consolidation Act, 1997**), whether directly or indirectly, of a person or persons who is/are resident for the purposes of tax in Ireland.

Signed: _____ (Auditor)

Title (Mr./Ms. etc): _____

Date: ____ / ____ / ____

Stamp of auditing firm

4. TO BE COMPLETED BY THE COMPANY'S AUDITOR

I certify that, in my opinion, the above-named company is not resident in Ireland and:

- that the company is under the control (within the meaning of **Section 172D(4)(a) of the Taxes Consolidation Act, 1997**), whether directly or indirectly, of a person or persons who is/are, by virtue of any provision of the law of a "relevant territory", resident for the purposes of tax in a "relevant territory", and,
- that that/those person or persons is/are not under the control (within the meaning of **Section 172D(4)(b) of the Taxes Consolidation Act, 1997**), whether directly or indirectly, of a person or persons who is/are not resident for the purposes of tax in a "relevant territory".

Signed: _____ (Auditor)

Title (Mr./Ms. etc): _____

Date: ____ / ____ / ____

Stamp of auditing firm

5. TO BE COMPLETED BY THE COMPANY'S AUDITOR

I certify that, in my opinion: **(please tick as appropriate)**

- the principal class of the shares of the company, or
- of another company of which the company is a 75 per cent subsidiary (within the meaning of Section 172D(5) of the Taxes Consolidation Act, 1997), or
- where the company is wholly owned (within the meaning of Section 172D(6) of the Taxes Consolidation Act, 1997) by 2 or more companies, of each of those companies

is substantially and regularly traded on a recognised stock exchange in a "relevant territory", or on such other stock exchange as may be approved of by the Minister for Finance for the purposes of **Chapter 8A of Part 6 of the Taxes Consolidation Act, 1997**

Signed: _____ (Auditor)

Title (Mr./Ms. etc): _____

Date: ____ / ____ / ____

Stamp of auditing firm

Exemption declaration for a Qualifying Non-Resident Body of Persons (not being a company)

PLEASE READ THE NOTES BELOW BEFORE COMPLETING THIS FORM

1. Section 1 of the form must be completed by the declarant or by a person who holds power of attorney from the body of persons. Where appropriate, a copy of the power of attorney should be furnished in support of the declaration.
2. Section 2 of the form must be completed by the tax authority of the country in which the body of persons, on whose behalf the declaration is being made, is resident for the purposes of tax. It must then be returned to the declarant who must forward it to the paying company, qualifying intermediary or authorised withholding agent as appropriate. Where it is not practical for the tax authority to use the certificate of residence provided, a letter to the same effect from the tax authority will suffice, but a translation of such a letter into English must be provided.
3. Where the relevant distributions are to be received by a trust, a completed certificate (Section 3) must accompany this declaration, together with name and address information on the "settlers" and "beneficiaries" of the trust. However, it is important to note where trusts are concerned that only non-resident discretionary trusts, which are resident in a relevant territory, can obtain an exemption from DWT. In that circumstance, the trustee of the discretionary trust may make the declaration. The individual beneficiaries of a non-resident bare trust, where the beneficiaries are resident in a relevant territory, may obtain an exemption from DWT where:
 - the trustees of the trust have been authorised by the Revenue Commissioners to act as a Qualifying Intermediary, and
 - where an exemption declaration has been made to the Qualifying Intermediary by the beneficiaries, using Part A of this form.
4. A "beneficiary", in relation to a trust, means any person (in this definition referred to as "the first-mentioned person") who, directly or indirectly, is beneficially entitled under the trust, or may, through the exercise of any power or powers conferred on any person or persons, reasonably expect to become so beneficially entitled, to income or capital or to have any income or capital applied for the first-mentioned person or to receive any other benefits.
5. A "settlor", in relation to a trust, includes any person who has provided or undertaken to provide assets or income directly or indirectly for the purposes of the trust.
6. A "trust" is defined as any trust, disposition, settlement, covenant, agreement or arrangement established, made or entered into by one or more than one settlor, whereby:-
 - assets, which may or may not change from time to time in the course of the management of the trust, or
 - income, the source and nature of which may or may not also so change from time to time,
 beneficially owned by the settlor or settlers are or is vested in a person or persons (referred to as the "trustee" or "trustees") to be:-
 - either or both held and managed for,
 - paid over to, or
 - applied for
 the benefit of any beneficiary or beneficiaries, but does not include a pension fund, charity or undertaking for collective investment in transferable securities which is established or regulated under the law of any "relevant territory".

PART C

1. TO BE COMPLETED BY THE DECLARANT

Name of Body of Persons: _____

Address of Body of Persons: _____

Tax reference number in country of residence: _____

(Irish tax reference, if any, should also be provided): _____

- I declare that, at the time of making this declaration, the above-named body of persons is beneficially entitled to the relevant distributions in respect of which this declaration is made.
- I also declare that, at the time of making this declaration, the above-named body of persons is a "qualifying non-resident person" for the purposes of **Chapter 8A of Part 6 of the Act**.
- In support of this declaration, I attach a certificate from the tax authorities of _____ (insert name of country) which confirms that the above-named body of persons is resident in that country for the purposes of tax.
- I attach a completed certificate (Section 3 overleaf) (delete if not applicable - see Part C Notes)
- I undertake that, in the event that the above-named body of persons ceases to be a "qualifying non-resident person" I will, by written notice, bring that fact to the attention of the "relevant person" in relation to the relevant distributions.

Authorised Signatory: _____ (Declarant) Title: (Mr./Ms. etc.) _____

Print name of Signatory here: _____

Relationship to the above-named body of persons: _____ Date: ____/____/____

2. TO BE COMPLETED BY THE DECLARANT'S TAX AUTHORITY

I certify that the above-named body of persons is resident in _____ (insert name of country)

for the purposes of tax. The relevant tax reference number is _____

Signed: _____

Rank: _____

Date: ____/____/____

Official Stamp

IMPORTANT: PLEASE RETURN THIS FORM TO THE DECLARANT

PART C

3. Certification to accompany an exemption declaration to be made by a Qualifying Non-Resident Body of Persons (not being a company) where that body of persons is a discretionary trust

BOTH PARTS OF THIS CERTIFICATE MUST BE COMPLETED

(A) TO BE COMPLETED BY THE TRUSTEES

Name of Trust: _____

Address of Trust: _____

- I/we declare that the above-named trust is a discretionary trust and that it is not a bare trust.
- I/we furnish, on a separate document, the names and addresses of the "settlors" and "beneficiaries" (as defined in the Act) of the above-named trust.
- I/we undertake to provide the Revenue Commissioners with such other information as they may require for the purposes of the Act.

Authorised Signatory: _____ (Trustee) Title: (Mr./Ms. etc.) _____

Print name of Signatory here: _____ Date: ____/____/____

Authorised Signatory: _____ (Trustee) Title: (Mr./Ms. etc.) _____

Print name of Signatory here: _____ Date: ____/____/____

Authorised Signatory: _____ (Trustee) Title: (Mr./Ms. etc.) _____

Print name of Signatory here: _____ Date: ____/____/____

(B) TO BE COMPLETED BY THE REVENUE COMMISSIONERS

I certify that the Revenue Commissioners have noted the information provided at A above.

Signed: _____

Rank: _____

Date: ____/____/____

