

Particulars in respect of which repayment of tax is claimed	
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An **original** tax deduction voucher must be attached for each item in respect of which a repayment is claimed.

[illegible]

¹If you need more space please attach a separate sheet with the relevant details and show total here.

Notes

1. If you need any help with this form please contact the Charity and Sports Exemption Unit, by e-mail through MyEnquiries available in **myaccount** or **ROS**, or by phoning 01 738 3680.
2. It is a condition of Revenue approval of Charities that separate and detailed accounts are retained and available for inspection on request.
3. Charities are exempt from Dividend Withholding Tax (DWT). In order to have dividends paid gross a "Composite Resident Declaration" must be completed. This should be sent to the paying company in the case of a direct investment or to a Qualifying Intermediary (QI) where the investment is through an intermediary.

"Composite Resident Declaration" forms are available on Revenue's website **www.revenue.ie** or from Revenue's Forms and Leaflets Services by phoning 01 738 3675.

Further information on Dividend Withholding Tax can be obtained from Office of the Revenue Commissioners, DWT Unit, Government Offices, Nenagh, Co. Tipperary, E45 T611 - telephone 067 63 105. Please use the secure MyEnquiries service available in **myaccount** or ROS.
4. Section 15 Finance Act 2005 provides a statutory exemption to Irish Charities from Professional Services Withholding Tax on confirmation of the Charity Reference (CHY) Number to the paying authority. Confirmation of the charity reference number (CHY) is available upon request by e-mailing Charities and Sports Exemptions Unit through MyEnquiries available in **myaccount** or ROS.
5. The law provides for penalties for failure to make a return or the making of a false return or helping to make a false return.
6. Provide bank details. See Electronic Fund Transfer (EFT) form at <http://www.revenue.ie/en/companies-and-charities/documents/charities/eft-bank-details-form.pdf>

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.

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.