

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 RESIDENT IN IRELAND IN RESPECT OF RELEVANT DISTRIBUTIONS

THIS DECLARATION IS BEING MADE BY OR ON BEHALF OF:

(please tick [✓] as appropriate)

- | | | |
|--------------------------|--|---------------------------------------|
| <input type="checkbox"/> | A. An Irish-resident Company | <i>(Refer to Part A of this Form)</i> |
| <input type="checkbox"/> | B. A Qualifying Employee Share Ownership Trust | <i>(Refer to Part B of this Form)</i> |
| <input type="checkbox"/> | C. A Pension Scheme | <i>(Refer to Part C of this Form)</i> |
| <input type="checkbox"/> | D. A Collective Investment Undertaking | <i>(Refer to Part D of this Form)</i> |
| <input type="checkbox"/> | E. A Charity | <i>(Refer to Part E of this Form)</i> |
| <input type="checkbox"/> | F. A Body established for the promotion of Athletic or Amateur Games or Sports | <i>(Refer to Part F of this Form)</i> |
| <input type="checkbox"/> | G. A Designated Broker in relation to Special Portfolio Investment Accounts | <i>(Refer to Part G of this Form)</i> |
| <input type="checkbox"/> | H. A Qualifying Fund Manager in relation to an Approved Retirement Fund or an Approved Minimum Retirement Fund | <i>(Refer to Part H of this Form)</i> |
| <input type="checkbox"/> | I. A Qualifying Savings Manager in relation to a Special Savings Incentive Account | <i>(Refer to Part I of this Form)</i> |
| <input type="checkbox"/> | J. Persons entitled to exemption from income tax under Schedule F by virtue of <i>Section 172C(2)(da)(i) of the Act</i> | <i>(Refer to Part J of this Form)</i> |

NOTES COMMON TO ALL DECLARANTS

1. An “excluded person” may receive relevant distributions from companies resident in Ireland without the deduction of DWT where the excluded person is beneficially entitled to the relevant distributions and where a declaration has been made to the “relevant person”. An “excluded person” includes:
 - A Company resident in Ireland
 - A Qualifying Employee Share Ownership Trust resident in Ireland
 - A Pension Scheme resident in Ireland
 - A Collective Investment Undertaking resident in Ireland
 - A Charity resident in Ireland
 - A Body resident in Ireland, established for the promotion of Athletic or Amateur Games or Sports
 - A Designated Broker resident in Ireland, who deals with Special Portfolio Investment Accounts
 - A Qualifying Fund Manager in relation to an Approved Retirement Fund or an Approved Minimum Retirement Fund
 - A Qualifying Savings Manager in relation to a Special Savings Investment Account
 - Persons entitled to exemption from income tax under Schedule F (by virtue of Section 172C(2)(da)(i) of the Act)

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. 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 consult the Revenue website at <https://www.revenue.ie/en/companies-and-charities/documents/dwt/list-of-authorised-withholding-agents-and-qualifying-intermediaries.pdf> or, contact DWT Unit, Revenue Commissioners, Government Offices, Nenagh, Co. Tipperary, E45 T611 (Tel: + 353 1 738 3631 / E-mail: infodwt@revenue.ie)

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.**

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.

PART A

Please complete this section if the Declaration is being made by a
Company resident in Ireland

Name of Company: _____

Address of Company: _____

Irish tax reference number for the Company: _____

- 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, thereby being an “excluded person” for the purposes of *Chapter 8A of Part 6 of the Act*.
- I undertake that, in the event that the above-named company ceases to be an “excluded 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 the company secretary or other authorised officer, 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

Please complete this section if the Declaration is being made by a
Qualifying Employee Share Ownership Trust resident in Ireland

Name of Trust: _____

Address of Trust: _____

Irish tax reference number of the Trust: _____

- I declare that the above-named Trust is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a Qualifying Employee Share Ownership Trust within the meaning of *Chapter 8A of Part 6 of the Act*, thereby being an “excluded person” for the purposes of that Chapter.
- I further declare that, at the time of making this declaration, the relevant distributions in respect of which the declaration is made will form part of the income of the Qualifying Employee Share Ownership Trust, and will be applied in accordance with the provisions of *paragraph 13 of Schedule 12 to the Act*.
- I undertake that, in the event that the above-named Trust ceases to be an “excluded 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 Trust: _____ **Date:** ____ / ____ / ____

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

Print name of Signatory here: _____

Relationship to the above-named Trust: _____ **Date:** ____ / ____ / ____

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

Print name of Signatory here: _____

Relationship to the above-named Trust: _____ **Date:** ____ / ____ / ____

IMPORTANT: This declaration must be signed by the trustees of the Trust or other authorised officer(s), or by a person who holds power of attorney from the Trust. Where appropriate, a copy of the power of attorney should be furnished in support of this declaration.

PART C

Please complete this section if the Declaration is being made by a
Pension Scheme resident in Ireland

Name of Pension Scheme: _____

Address of Pension Scheme: _____

Irish tax reference number of the Pension Scheme: _____

- I declare that, at the time of making this declaration, the above-named pension scheme is beneficially entitled to the relevant distributions in respect of which this declaration is made, thereby being an “excluded person” for the purposes of *Chapter 8A of Part 6 of the Act* and I certify that the information contained in this declaration is true and correct.
- I undertake that, in the event that the above-named pension scheme ceases to be an “excluded 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 Pension Scheme (see below): _____

Date: ____ / ____ / ____

IMPORTANT: This declaration must be signed by:

- the **administrator** (*within the meaning of Section 770 of the Act*) in the case of an **exempt approved scheme** (*within the meaning of Section 774 of the Act*), or
- the **person lawfully carrying on in Ireland the business of granting annuities on human life with whom the contract is made** in the case of a retirement annuity contract to which *Section 784 or 785 of the Act* applies, or
- the **trustees of a trust scheme** to which *Section 784 or 785 of the Act* applies, or
- a **person who holds power of attorney** from the pension scheme. Where appropriate, a copy of the power of attorney should be furnished to support this declaration.

PART D

Please complete this section if the Declaration is being made by a
Collective Investment Undertaking (CIU) resident in Ireland

Name of CIU: _____

Address of CIU: _____

Irish tax reference number of the CIU: _____

- I declare that, at the time of making this declaration, the above-named body is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a Collective Investment Undertaking within the meaning of *Chapter 8A of Part 6 of the Act*, thereby being an “excluded person” for the purposes of that Chapter.
- I undertake that, in the event that the above-named body ceases to be an “excluded 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 CIU: _____ **Date:** ____ / ____ / ____

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

PART E

Please complete this section if the Declaration is being made by a
Charity resident in Ireland

Name of Charity: _____

Address of Charity: _____

Charity Exemption Number (CHY) as issued by the Revenue Commissioners: _____

- I declare that, at the time of making this declaration, the above-named Charity is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a person referred to in *Section 172C(2)(e)(i) of the Act*, thereby being an “excluded person” for the purposes of *Chapter 8A of Part 6 of the Act*.
- I also declare that, at the time of making this declaration, the relevant distributions in respect of which this declaration is made:
 - form part of the income of a body of persons or trust treated by the Revenue Commissioners as a body or trust established for charitable purposes only or
 - are applicable to charitable purposes only, according to the rules or regulations established by statute, charter, decree, deed of trust or will, and are so treated by the Revenue Commissioners.
- I undertake that, in the event that the above-named Charity ceases to be an “excluded 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 Charity (see below): _____ **Date:** ____ / ____ / ____

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

Print name of Signatory here: _____

Relationship to the above-named Charity (see below): _____ **Date:** ____ / ____ / ____

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

Print name of Signatory here: _____

Relationship to the above-named Charity (see below): _____ **Date:** ____ / ____ / ____

IMPORTANT: This declaration must be signed by the Trustees or other authorised officers of a body of persons or trust established for charitable purposes only within the meaning of *Sections 207 and 208 of the Act*. Where the charity is a company, the declaration should be signed by the company secretary or other authorised officer. This declaration may also be signed by a person who holds power of attorney from the charity. Where appropriate, a copy of the power of attorney should be furnished in support of this declaration.

PART F

Please complete this section if the Declaration is being made by a
**Body resident in Ireland, established for the promotion of
Athletic or Amateur Games or Sports**

Name of Body: _____

Address of Body: _____

**Sporting Body Exemption Number (GS)
as issued by the Revenue Commissioners:** _____

- I declare that, at the time of making this declaration, the above-named body is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a person referred to in *Section 172C(2)(f)(i) of the Act*, thereby being an “excluded person” for the purposes of *Chapter 8A of Part 6 of the Act*.
- I also declare that, at the time of making this declaration, the relevant distributions in respect of which this declaration is made will be applied for the sole purpose of promoting athletic or amateur games or sports and are so treated by the Revenue Commissioners.
- I undertake that, in the event that the above-named body ceases to be an “excluded 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 Charity: _____ **Date:** ____ / ____ / ____
(see below)

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

PART G

Please complete this section if the Declaration is being made by a
**Designated Broker resident in Ireland, operating a
Special Portfolio Investment Account**

Name of Designated Broker: _____

Address of Designated Broker: _____

Irish tax reference number of the Designated Broker: _____

- I declare that, at the time of making this declaration, the above-named broker is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a person referred to in *Section 172C(2)(g)(i) of the Act*, thereby being an “excluded person” for the purposes of *Chapter 8A of Part 6 of the Act*.
- I also declare that, at the time of making this declaration, the relevant distributions in respect of which this declaration is made will be applied as all or part of the relevant income or gains (within the meaning of *Section 838 of the Act*) of a special portfolio investment account and are so treated by the Revenue Commissioners.
- I undertake that, in the event that the above-named broker ceases to be an “excluded 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 Broker: _____ **Date:** ____ / ____ / ____

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

PART H

Please complete this section if the Declaration is being made by a
**Qualifying Fund Manager in relation to an Approved Retirement Fund (ARF)
or an Approved Minimum Retirement Fund (AMRF)**

Name of Qualifying Fund Manager: _____

Address of Qualifying Fund Manager: _____

Irish tax reference number of the Qualifying Fund Manager: _____

- I declare that, at the time of making this declaration, the above-named fund manager is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a person referred to in *Section 172C(2)(ba) (l) of the Act*, thereby being an “excluded person” for the purposes of *Chapter 8A of Part 6 of the Act*.
- I also declare that, at the time of making this declaration, the relevant distributions in respect of which this declaration is made will be applied as income of an approved retirement fund or an approved minimum retirement fund.
- I undertake that, in the event that the above-named fund manager ceases to be an “excluded 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 Fund Manager: _____ **Date:** ____ / ____ / ____

IMPORTANT: This declaration must be signed by the qualifying fund manager or by a person who holds power of attorney from the qualifying fund manager. Where appropriate, a copy of the power of attorney should be furnished in support of this declaration.

PART I

Please complete this section if the Declaration is being made by a
Qualifying Savings Manager in relation to a Special Savings Incentive Account (SSIA)

Name of Qualifying Savings Manager: _____

Address of Qualifying Savings Manager: _____

Irish tax reference number of the Qualifying Savings Manager: _____

- I declare that, at the time of making this declaration, the above-named savings manager is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a person referred to in *Section 172C(2)(ba)(i)(II) of the Act*, thereby being an “excluded person” for the purposes of *Chapter 8A of Part 6 of the Act*.
- I also declare that, at the time of making this declaration, the relevant distributions in respect of which this declaration is made will be applied as income of a special savings incentive account.
- I undertake that, in the event that the above-named savings manager ceases to be an “excluded 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 Savings Manager: _____ **Date:** ____ / ____ / ____

IMPORTANT: This declaration must be signed by the qualifying savings manager or by a person who holds power of attorney from the qualifying savings manager. Where appropriate, a copy of the power of attorney should be furnished in support of this declaration.

PART J

Please complete this section if the Declaration is being made by a
**Person entitled to exemption from income tax under Schedule F
by virtue of Section 172C(2)(da)(i) of the Act**

Name of Person: _____

Address of Person: _____

Irish tax reference number of the Person: _____

- I declare that, at the time of making this declaration, the above-named person is beneficially entitled to the relevant distributions in respect of which this declaration is made, and is a person referred to in *Section 172C(2)(da)(i) of the Act*, thereby being an “excluded person” for the purposes of *Chapter 8A of Part 6 of the Act*.
- I undertake that, in the event that the above-named person ceases to be an “excluded 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 Person: _____ **Date:** ____ / ____ / ____

IMPORTANT: This declaration must be signed 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 this declaration.