

**QUESTIONNAIRE – PROFESSIONAL SERVICES WITHHOLDING TAX**

**To be completed by non resident persons or companies from which Irish Professional Services Withholding Tax (PSWT) has been deducted. A Questionnaire is required for each contract.**

Please answer all of the following questions.

1. Name and address of person claiming repayment of Professional Services Withholding Tax:  
\_\_\_\_\_  
\_\_\_\_\_
  
2. Indicate the precise nature of the activities undertaken to which this claim relates: (please see note 1 below).  
\_\_\_\_\_  
\_\_\_\_\_
  
3. Name and address of public body which employed you:  
\_\_\_\_\_  
\_\_\_\_\_
  
4. What is the total value of the contract: €  
\_\_\_\_\_
  
5. Indicate:  
(a) the date of the contract: \_\_\_\_\_  
(b) the commencement date of work carried on within the State: \_\_\_\_\_  
(c) the date that work was/is to be completed within the State: \_\_\_\_\_  
(d) if any materials were supplied by you during the course of the contract: \_\_\_\_\_
  
6. Where was the work carried on within the State. (Please give details of premises, address, etc.):  
\_\_\_\_\_
  
7. Do you have in this country:  
(a) a place of management: \_\_\_\_\_  
(b) a branch: \_\_\_\_\_  
(c) an office/site office: \_\_\_\_\_  
(d) a factory or workshop: \_\_\_\_\_  
(e) a person to negotiate contracts on your behalf: \_\_\_\_\_
  

If the answer is yes to any of the above questions please give details on a separate sheet.

  
8. Was any machinery brought into the State for the purpose of this contract: \_\_\_\_\_  
If yes, please state total value of the machinery: \_\_\_\_\_
  
9. Was any part of the contract sublet by you: \_\_\_\_\_  
If yes, please state name and address of the subcontractor used: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

10. Did you engage any employees in the course of the contract: \_\_\_\_\_  
If yes, please state:  
(a) in what country were their wages computed: \_\_\_\_\_  
(b) at what addresses did they stay in this country: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
(c) in what capacity did they stay at those addresses (e.g. as guest, owner or tenant): \_\_\_\_\_  
\_\_\_\_\_  
(d) the dates of their arrival in this country: \_\_\_\_\_  
(e) the dates of their departure from this country: \_\_\_\_\_

If there is insufficient space the above information may be provided on a separate sheet.

11. To what date were your last accounts made up: \_\_\_\_\_  
12. Please quote any Irish tax reference number(s) held by you: (see note 1 below): \_\_\_\_\_  
\_\_\_\_\_

**Declaration:** I declare that to the best of my knowledge all the information given in this form is correct.

**Signed:** \_\_\_\_\_  
**Position:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**Note 1.** With effect from 1 January 1993, persons engaged in the supply of services connected with immovable goods (i.e. land and buildings) located within the State including the services of estate agents architects and firms supplying on site supervision are obliged to register and account for Irish Value Added Tax regardless of the value of those services

Failure to register and account for V.A.T., where appropriate, will result in claims for repayment of tax being delayed. A person who is obliged to register for V.A.T. should apply to:-

**Taxes Central Registration Office,  
14/15 Upper O'Connell Street,  
Dublin 1.  
Telephone: (01) 8746821  
Fax: (01) 8746078**

**Note 2.** This form when completed should be returned to:

**International Claims Section,  
Office of the Revenue Commissioners,  
Government Buildings,  
Nenagh,  
Co. Tipperary.  
Telephone: (067) 33533  
Fax: (067) 44182.**