

# Appendix 5

## Dividend withholding tax - exemptions for inward investors

Exemption from dividend withholding tax on Claim procedure	Auditor's certificate	Tax authority certificate	Exemption claim form
Dividends paid to companies entitled to the benefit of the EU Parent-Subsidiary Directive	<b>Not required</b>	<b>Not required</b>	<b>Not required</b>
Dividends paid to individuals who are residents of a treaty country or another EU member state	<b>Not required</b>	<b>Required</b>	<b>Required</b>
Dividends paid to companies resident in a treaty country or another EU member state that are not under the control of Irish residents	<b>Required</b>	<b>Required</b>	<b>Required</b>
Dividends paid to companies ultimately controlled by residents of tax treaty countries or other EU member states	<b>Required</b>	<b>Not required</b>	<b>Required</b>
Dividends paid to companies, whose principal class of shares is traded on a recognised stock exchange in a treaty country or another EU member state or on any other stock exchange approved by the Minister for Finance. This relief also applies where the recipient of the dividend is a 75% subsidiary of such a listed company	<b>Required</b>	<b>Not required</b>	<b>Required</b>
Dividends paid to companies wholly owned (directly or indirectly) by two or more companies the principal class of shares of each of which is traded on a recognised stock exchange in a tax treaty country or another EU member state or on any other stock exchange approved by the Minister for Finance	<b>Required</b>	<b>Not required</b>	<b>Required</b>

**Note:**

Even though exemption is available, it is necessary to file a dividend withholding tax return by the fourteenth day of the month after payment of the dividend. The return must specify the name and address of each dividend recipient, amount and date of payment and the withholding tax deducted.