

Claim for repayment of the Defective Concrete Products Levy (DCPL) paid by specified persons in respect of ready to pour concrete used in the manufacture of precast concrete products in the period 1 September to 31 December 2023, under section 531AAJB TCA 1997.



The submission of an incomplete form will delay the processing of your claim. Please review the checklist in Note 4.

1. Details of Claimant Body (Specified Person)

Full Name

Address

Eircode

Tax Reference Number

Date of Submission of Claim (see Note 2)

Telephone Number

Email Address

Total amount of claim € The total amount claimed must be greater than €125

2. Bank Account Details

I wish to use the Bank Account specified for DCPL on ROS for this repayment Yes No

If No, please supply the bank details for the account you wish the repayment to be paid into:

Account Holders' Name(s)

Address of Bank

Eircode of Bank

International Bank Account Number (IBAN) (Max. 34 characters)

Bank Identifier Code (BIC) (Max. 11 characters)

4. Declaration

Anyone who knowingly makes a false statement for the purpose of obtaining repayment of DCPL is liable to penalties.

I declare that –

- (a) I am a specified person,
- (b) The total amount of the refund claim for the DCPL, which is the subject of this claim, refers solely to the DCPL incurred on ready to pour concrete utilised by the specified person, or so much of the ready to pour concrete utilised by the specified person, in the manufacture of precast concrete products in the accounting period 1 September 2023 to 31 December 2023, and
- (c) I have complied with all the obligations imposed by Part 18E of the Taxes Consolidation Act 1997, in relation to the payment or remittance of the DCPL, any interest and penalties required to be paid or remitted thereunder, and the delivery of returns.

All the particulars given on this form are true and correct to the best of my knowledge and belief.

Signature

Date

D	D	M	M	Y	Y	Y	Y
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IMPORTANT - Please read the following notes **before** you submit your claim

1. Please **retain** documentary evidence that substantiates that the ready to pour concrete was utilised in the production of precast concrete product(s) for a period of six years.
2. A claim must be submitted on or before 30 April 2024.
3. A claim must be greater than €125.
4. **Before** you submit this claim form, please **ensure** that -
 - (a) invoices contain the following particulars and are legible:
 - (i) the date of issue of the invoice,
 - (ii) a sequential number which uniquely identifies the invoice,
 - (iii) the name, address and VAT registration number of the supplier,
 - (iv) the specified person's name and address,
 - (v) a detailed description of the goods and services supplied,
 - (vi) the total cost, the rate of VAT and the VAT charged.
 - (b) documents issued under section 531AAH(3), or record made under section 531AAH(4), as the case may be, contain the following particulars:
 - (i) the amount of the DCPL applied on the supply of the ready to pour concrete,
 - (ii) the supply date of the concrete product,
 - (iii) the name of the chargeable person (supplier).

It is important to note that the invoice and document issued under section 531AAH(3) may be the same document.

- (c) sections 1 to 3 are completed, and the declaration is signed in section 4, and
- (d) all supporting documentation are attached.

5. **Claim Forms together with supporting documentation should be submitted to Revenue through MyEnquiries.**

Further copies of this form can be downloaded from Revenue's website: www.revenue.ie

6. A person who makes a claim for a refund in respect of ready to pour concrete which was not used in the manufacture of precast concrete products, or makes an incorrect or fraudulent claim shall be liable to:
- (i) to a penalty not exceeding €4,000 for each such claim, and
 - (ii) to pay to the Revenue Commissioners an amount equal to the amount the person received as a refund.
7. A person shall, without prejudice to any other penalty to which the person may be liable, be guilty of an offence if the person:
- (a) knowingly or wilfully delivers any incorrect claim or statement, or knowingly or wilfully furnishes any incorrect information, in connection with the operation of, or claims for, the repayment of DCPL paid in respect of ready to pour concrete used in the manufacture of Precast Concrete Products in the period 1 September to 31 December 2023 in relation to any person, or
 - (b) knowingly aids, abets, assists, incites, or induces another person to make or deliver knowingly or wilfully any incorrect claim or statement, or knowingly or wilfully furnish any incorrect information in connection with the operation of, or claims for, the repayment of DCPL paid in respect of ready to pour concrete used in the manufacture of Precast Concrete Products in the period 1 September to 31 December 2023 in relation to any person,

and the provisions of subsections (3) to (10) of section 1078, and section 1079 of the Taxes Consolidation Act 1997, shall, with any necessary modifications, apply as they apply for the purposes of offences in relation to tax within the meaning of section 1078 of the Taxes Consolidation Act 1997.

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.

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.