

Claim for Refund of Value Added Tax (VAT) by an Unregistered Person established in the State in respect of outlay on "Qualifying Activities".



1. Details of Claimant Body

Please complete this section in **BLOCK LETTERS**

Name:

Address of Business Establishment in Ireland:
(Incl. Eircode)

PPSN / Tax Reference No.:

E-mail Address: Telephone Number:

Bank Identifier Code (BIC) (Maximum 11 characters)

International Bank Account Number (IBAN) (Maximum 34 characters)

Nature of "Qualifying Activity": (Tick appropriate box)

- Transport outside Ireland of passengers and their accompanying baggage.
- Supply of goods which is deemed to have taken place in the territory of another Member State of the European Union (i.e. distance selling).
- Supply of financial or insurance services (and associated agency services) (a) outside the European Union or (b) directly in connection with the export of goods outside the European Union.
- Supply of goods or services outside Ireland, other than services consisting of the hiring out of motor vehicles for use in Ireland, which would be taxable supplies if made in Ireland.

2. Details of Claim

Total Amount of Claim €

Account Holder's Name

OFFICIAL USE ONLY

1. Warrant No.:

2. Examination by:

3. Checked by:

4. Amount Allowed: €

Customer No.:

On:

On:

IMPORTANT NOTES

1. Where the claim is for a refund of VAT on a Lease / Hire Agreement, a copy of the agreement, the invoice and Schedule of the VAT payable from the appropriate financial institution is required in respect of the first claim. A Schedule of the VAT payable is required for all subsequent claims. A claim for a refund of VAT paid on a Hire Purchase Agreement must be accompanied by a copy of the agreement and the invoice.
2. A refund may only be claimed in respect of VAT which would be deductible in the case of a taxable person, i.e. VAT on expenditure on the provision of food, drink, accommodation, the purchase or hire of motor cars, petrol, entertainment or other personal services is **not** refundable.
3. Claims for repayment of VAT must be made within 4 years from the end of the taxable period to which the claim relates.

Before you submit this claim form please **ensure** that:

you have completed sections 1 to 4 and signed the declaration

you have attached all supporting documentation, i.e.

- the original purchase invoice
- a copy of the lease or hire purchase agreement
- photocopies of supporting documentation if you wish the originals to be returned to you.

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.

Claim Forms together with supporting documentation should be returned to:

Office of the Revenue Commissioners,
Collector General's Division,
Unregistered VAT Repayment Section,
Sarsfield House,
Francis Street,
Limerick,
V94 R972.

Tel: 01 738 3667

Further copies of this form, may be obtained from the above address or downloaded from Revenue's website www.revenue.ie

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.