

# Supplementary Import Declaration VAT on Import on Used Vehicles



Please use **BLOCK LETTERS** only when completing this form.

1. Name	<input type="text"/>
2. Address (incl. Eircode)	<input type="text"/>
3. Trading Name	<input type="text"/>
4. VAT Number or PPSN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5. Mobile Number	<input type="text"/>
6. E-mail	<input type="text"/>
7. Description of Business	<input type="text"/>
8. Type of Vehicle	<input type="text"/>
9. Chassis Number / VIN Number	<input type="text"/>
10. Registration Number of the Vehicle	<input type="text"/>
11. Date of Purchase of the Vehicle	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
12. Cost of Vehicle for VAT Purposes	€ <input type="text"/>
13. VAT Payable*	€ <input type="text"/>

\* VAT is charged at the standard rate and should be applied to the total imported cost of the vehicle i.e. the purchase price plus the cost of transporting it from Great Britain to Ireland plus any customs duties payable. For vehicles imported between 1 January 2021 and 28 February 2021, the applicable VAT rate was 21%. For vehicles imported from 1 March 2021, the applicable VAT rate is 23%.

**For items 14 – 19 below, tick as appropriate**

14a. I / We hereby apply to use postponed accounting for the purposes of accounting for VAT

14b. I acknowledge, that having opted for postponed accounting for the VAT, I am required to account in my next VAT return for VAT on the full value of the vehicle and confirm that I will do so

15. I / We have a TAN account with an approved Customs & Excise deferred payment facility including the necessary financial guarantees. I would like to use this facility to pay the VAT

Customs and Excise TAN Number 

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16. Motor Dealers: Please tick if the motor vehicle is being acquired as stock-in-trade for resale

17. Motor Dealers: Please tick to confirm that VAT will be remitted on the full selling price of the vehicle (the margin scheme does not apply)

18. I / We declare that all the information given on this form is correct. I / We undertake to supply any further information which may be requested in connection with this application

19. Please tick to confirm that full and true records are kept in accordance with section 84 of the VAT Consolidation Act 2010

20. Signed

Date 

D	D	M	M	Y	Y	Y	Y
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Capacity of Signatory\*

\* This form must be completed by the person responsible for paying the VAT on import liability

This declaration should be accompanied by:

- (i) a copy of the Customs Import Declaration in Northern Ireland which clearly identifies the vehicle (registration and / or VIN), and
- (ii) a copy of the purchase invoice showing the purchase price of the vehicle.

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](http://www.revenue.ie).