

# Application for Refund of Value Added Tax (VAT) by a taxable person not established in Ireland (Thirteenth Directive)



(Please read the important explanatory notes attached before completing this form)

## 1. Details of Claimant Body (Please complete this section in BLOCK LETTERS)

Name of Applicant:

Address:  
(Incl. Eircode)

E-mail Address:

Telephone No.:

Particulars of the Tax Office and Tax reg. no. in the country in which the applicant is established or is domiciled or normally resident:

**Please complete bank details in full - Refund will be by EFT only.**

Account No.:

Sort Code:

IBAN:

BIC / SWIFT:

Account in the Name of:

Name and Address  
of the financial body:

## 2. Details of Claim

Nature of applicant's business:

Period to which the application refers: From       To

Total amount of refund requested (in figures): (see overleaf for itemised list) €

The applicant hereby declares (see notes)

That the goods or services specified were used for the following business activities in Ireland.

That in Ireland, during the period covered by this application, s / he / they engaged in: (Insert  in appropriate box)

- No supply of goods or services, or  
 Only in the provision of services in respect of which VAT is payable solely by the person to be supplied, or  
 Only in the provision of International transport services and services ancillary thereto.

All the particulars given in this application are true and correct

Signature

Date

### OFFICIAL USE ONLY

1. Warrant No.:

Customer No.:

2. Examination by:

On:  /  /

3. Checked by:

On:  /  /

4. Amount Allowed: €



## IMPORTANT INFORMATION

1. Completion of all fields of this form is mandatory to allow consideration of the claim.
2. Application for repayment of VAT paid on goods (including animals) **at a point of entry** into this **State** by a consignee (or by a consignee's declarant / representative), should be made on a **VAT 3** return, where payment of such VAT is made by a customer who is **registered** for VAT. Where payment is made by a customer who is **not registered** for VAT the claim for repayment should be made to **this Section**. Claim will only be acceptable on the current version of the VAT 60OEC (April 2021).
3. Value Added Tax is **not** refundable in Ireland on food, drink, accommodation or other personal services; entertainment expenses; hiring of passenger motor vehicles and sports vehicles; petrol; acquisition of goods for supply within Ireland or for hiring out for use within Ireland; goods or services acquired or goods imported in connection with an activity which, if it took place within Ireland, would be an exempted activity.
4. If you are supplied with **services** from an Irish supplier **on a continuous basis** you may qualify for concessional treatment which allows the Irish supplier to zero-rate the supplies to you - see notes concerning the **Simplified Procedure**.
5. When VAT is incurred by taxable persons who receive Tax group treatment, the group representative member must apply on behalf of all the members. As the supporting invoices produced will not necessarily be addressed to the representative member, the certificate of economic activity (see notes on Box 3) must also contain all the names of those group members who incurred the Value-Added Tax.
6. State the type of business activity engaged in during the period of the claim. The precise circumstances under which the VAT now being reclaimed was incurred and the connection between such occurrence and the applicant's business activity in this State **must be explained**. Attach an additional sheet if necessary to fully explain that connection.
7. The application **must be accompanied by a certificate** issued by the competent authority of the country in which the claimant is established stating the economic activity in which the claimant is engaged and providing the following information: the name, address and official stamp of the authority which issued same; the name and address of the claimant; the business registration number and a statement as to the nature of the business carried on by the claimant. However, if the claimant has already forwarded such a certificate to Revenue, it is not necessary to produce a new certificate for a **period of one year** from the date of issue.
8. The application should refer to purchases of goods or services invoiced, during a **period of not less than 3 months** or not more than 1 calendar year. However, it may relate to a period of less than 3 months where this period represents the remainder of a calendar year. It may also relate to invoices not covered by previous applications and concerning transactions made during the calendar year in question. **Applications must be submitted within 6 months of the end of the calendar year in which the tax became chargeable.**
9. The application may be used for more than one invoice or import document. The total amount of VAT claimed **must not be less than €400** if the claim is for a period of at least 3 months but not more than a calendar year **and not less than €50** if the claim is for a period less than 3 months, provided this is all that remains of the calendar year.
10. The total claim should be in € denomination. Where the amount shown on the invoice is in a denomination other than € the claimant should convert the VAT amounts to the € equivalent using the conversion rate (or rate of exchange) which was applicable on the date the invoice issued.
11. The application must be accompanied by **original Invoices** showing the amount of VAT paid by you.  
**(If you want the original invoices returned to you please include a set of photocopies).**  
**Invoices should contain the following particulars**
  - the supplier's name, address and VAT registration number,
  - the name and address of the person to whom the goods or services were supplied,
  - the date of issue of the invoice,
  - a sequential number which uniquely identifies the invoice,
  - a detailed description of the goods and services supplied,
  - the total cost, the rate of VAT and the VAT charged.
12. It is a condition of the scheme that your own country allows similar concessions to IE traders in respect of its own Vat equivalent taxes, your application will only be allowed on the basis that your own country has a similar scheme for refunding these taxes to IE traders. The application must be accompanied with confirmation from your tax authorities of reciprocal arrangements for refunds to be made to taxable persons who have an establishment in IE.

## SIMPLIFIED PROCEDURE

Traders established outside of Ireland who are in receipt of **SERVICES on a continuous basis** from Irish traders and on which the VAT charged qualifies for refund may apply to have those services concessionally relieved from Irish VAT.

Application for relief must be made on Form VAT 60A which may be downloaded at [www.revenue.ie](http://www.revenue.ie). Applications must be submitted with a **certificate of taxable status** which is issued by the competent authority of the country in which the claimant is established.

### **Claim forms together with supporting documentation should be returned to:**

Office of the Revenue Commissioners  
Collector General's Division  
Sarsfield House  
Francis Street  
Limerick  
V94 R972.

Tel: +353 1 738 3667  
E-Mail: [unregvat@revenue.ie](mailto:unregvat@revenue.ie)

Further copies of this form, may be obtained from the above address or downloaded from Revenue's website [www.revenue.ie](http://www.revenue.ie).

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. Revenue's data protection policy and information on your data protection rights are available on [www.revenue.ie](http://www.revenue.ie).