

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:

Account Holder's Name

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 €

OFFICIAL USE ONLY

1. Warrant No.:
2. Examination by:
3. Checked by:
4. Amount Allowed: €

Customer No.:
On: / /
On: / /

3. Declaration

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

I declare that -

- (a) **I am not registered or group registered** and **am not** obliged to register, for VAT in Ireland;
- (b) **I am not** registered for VAT in another Member State;
- (c) this claim is in respect of outlay on goods or services used exclusively in supplying a “qualifying activity” pursuant to Section 59 of the Value-Added Tax Consolidation Act 2010.

Signature

Date

4. Breakdown of Amount Claimed

Description of Goods or Services	Name of Supplier	VAT Registration Number of Supplier or Customs Entry Number	Date of (a) supply or (b) importation	Place of Supply of Services	Amount of Refundable VAT as Shown on invoice(s) / Import receipt(s)
				Total	€

IMPORTANT NOTES

1. An original invoice, or in the case of importation, the original Customs receipt, must be attached in support of your claim. Per VAT Regulation 20, invoice details must include details such as date, VAT rate and VAT amount, supplier's name, address and VAT number, recipient's full name and address and contain an adequate description of the goods and services involved. Where there is insufficient space on Table at 4. Breakdown of Amount Claimed please attach a separate sheet.
2. 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.
3. 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 (unless incurred in attendance at a 'qualifying conference'), the purchase or hire of motor cars, petrol, entertainment or other personal services is **not** refundable, per S60 VATCA 2010.
4. Documentary evidence is required on all first claims submitted from 01/01/25 and / or any change of bank details thereafter. Documentary evidence must show bank provider, account holder name and account number as provided on application.
5. Where you are registered for VAT in another Member State you must submit your VAT refund application through Electronic VAT Refund (EVR) mechanism.
6. 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.

Claim Forms together with supporting documentation should be returned to:

Office of the Revenue Commissioners

Collector General's Division

VAT Refund Schemes Section

Sarsfield House

Francis Street

Limerick

V94 R972

Contact Revenue through MyEnquiries, Tax type:VAT, Category: VAT Unreg (Other).

Tel: 01 738 3663

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

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**.