

**Claim for Refund of Value-Added Tax (VAT) on Sea and Inland Waterways Rescue Boat or Craft / Equipment / Boathouse under the Value-Added Tax (Refund of Tax) (No. 249) Order, 2013**



**1. Details of Claimant Body** - Please complete this section in BLOCK LETTERS

Name:

Address:   
(Incl. Eircode)

PPSN / Tax Reference No.:

E-mail Address:

Telephone No.:

Name of Secretary:

**2. Bank Account Details**

Account Holders Name:

Name of Bank:

Address of Bank:   
(Incl. Eircode)

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

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

**OFFICIAL USE ONLY**

1. Warrant No.:

2. Examination By:

3. Checked By:

4. Amount Allowed:

Customer No.:

On:

On:

### 3. Details of Claim

Name of Boat / Craft:

Registered No. of Boat / Craft:

Gross Tonnage:   
(Must be 15 tonnes or less)

Total amount of claim: €

**Description of expenditure to which claim relates:** (Tick  appropriate Box(es) in **each** diagram below)

supply

importation

hire

repair

modification

maintenance

**of**

the boat / craft named above

equipment for use in conjunction with the boat / craft named above

the building or structure for housing the boat / craft named above

### 4. Declaration

Anyone who knowingly makes a false statement for the purpose of obtaining repayment of VAT is liable to penalties. Please delete the alternatives in **bold** type below, as appropriate, and then sign the declaration below if satisfied that it is accurate.

**I declare that -**

- (a) the above-named **boat / craft** is designed and constructed, or adapted, for the purpose of rescue or assistance at sea and inland waterways;
- (b) to the extent that the claim relates to equipment, that the equipment is for use in or in conjunction with the above-named **boat / craft**;
- (c) to the extent that the claim relates to a building or structure, that the building or structure is for housing or operating the above-named **boat / craft** or equipment for the above-named **boat / craft**;
- (d) the **boat / craft, and / or** the equipment, **and / or** the building or structure, as the case may be, are not used for any purpose other than in relation to rescue or assistance at sea and inland waterways or the training of persons in connection with such rescue or assistance;
- (e) the claimant body is not registered or required to register for VAT; and
- (f) all the particulars given on this form are true and correct to the best of my knowledge and belief.

Signature (Secretary):

Date:

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

**1. Please enclose:**

- ♦ documentary evidence (for example, an invoice) to show that the outlay is in connection with a boat / craft of a gross tonnage of 15 tonnes or less, designed and constructed, or adapted, for the purpose of rescue or assistance at sea and inland waterways, or with equipment for use in or in conjunction with the boat / craft or with a structure for housing or operating the boat / craft or equipment;
- ♦ where the claimant body is not the Irish Water Safety Association, a statement from the Irish Water Safety Association (present address : Water Safety Ireland, The Long Walk, Galway, H91 F602) to the effect that the claimant body provides services of rescue or assistance at sea and inland waterways and that the nature and extent of such services meet the requirements of the said Association in relation to organisation and functioning of bodies of persons providing services of rescue or assistance at sea and inland waterways;
- ♦ original invoices for all goods and services included in the claim or original receipts for VAT paid at importation;
- ♦ where claims are for refund of VAT on a lease / hire agreement(s), a copy of such lease / hire agreement(s) must be submitted with the first claim together with the Invoice or a Schedule of the VAT paid and a Statement of Account from a financial institution confirming such payment(s). In all subsequent claims in respect of that lease / hire agreement(s) only the Invoice or Schedule of the VAT paid and Statement of Account need be submitted. Where claims for refund of VAT are paid on Hire Purchase Agreement(s), a copy of the each such agreement(s) together with the invoice(s) must be submitted.

**2.** Claims for repayment must be made within 4 years from the end of the taxable period to which the claim relates.

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

- ♦ you have completed sections 1 to 3 including signing the declaration in section 3;
- ♦ you have enclosed the authority for your signature;
- ♦ you have attached all supporting documentation;
- ♦ invoices are legible, dated and show the VAT content, the supplier's name, address and VAT number and an adequate description of the goods and services involved;
- ♦ **photocopies of supporting documentation (including invoices) are attached if you want the originals to be returned to you;**
- ♦ the claim is in respect of outlay incurred within a period of 12 months or more.

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.

**4. Claim Forms together with supporting documentation should be returned to:**

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

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