

# Declaration In Respect Of The First Supply Of Ready To Pour Concrete Utilised In The Manufacture Of Precast Concrete Products Under Section 531AAJA TCA 1997.



This declaration may be completed by specified persons (precast concrete product manufacturer) acquiring ready to pour concrete that will be utilised or so much of that supply as is utilised for the manufacture of precast concrete products.

Where a declaration is made by a specified person to a chargeable person in respect of the first supply of ready to pour concrete utilised in the manufacture of precast concrete products under section 531AAJA TCA 1997, the defective concrete product levy will not be chargeable on the first supply of ready to pour concrete, or so much of the first supply as is utilised, for the manufacture of precast concrete products, in respect of which this declaration is being made.

## 1. Precast Concrete Product Manufacturer (Specified Person) Details

Full Name

Address

Eircode

Tax Reference Number

Telephone Number

## 2. Ready to Pour Concrete Manufacturer (Chargeable Person) Details

Full Name

Address

Eircode

Tax Reference Number

Telephone Number

### 3. Particulars of the consignment of ready to pour concrete in respect of which this declaration is being made

Delivery Address

Eircode of Delivery Address

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Date of Supply

D	D	M	M	Y	Y	Y	Y
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Volume of Ready to Pour Concrete

Cubic Metres

Open market value of ready to pour concrete in respect of which this declaration is being made.

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### Declaration

I, the undersigned, declare that

- (a) I am a specified person for the purposes of the DCPL,
- (b) the first supply or so much of that first supply of the ready to pour concrete as is specified in this form, will be utilised for the manufacture of precast concrete products,
- (c) I satisfy the conditions as set out in Part 18E of the Taxes Consolidation Act 1997, and
- (d) all particulars entered on this form are correct and complete.

I undertake, where requested to do so by the Revenue Commissioners, to produce such documentary evidence as is necessary to verify to the satisfaction of the Revenue Commissioners that the ready to pour concrete in respect of which a declaration was made was used in the manufacture of precast concrete products.

Signature

Date

D	D	M	M	Y	Y	Y	Y
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**A declaration must be provided for each, and every, supply of ready to pour concrete used to manufacture precast concrete product(s).** Upon receipt of a declaration the DCPL shall not be charged on that first supply by a ready to pour concrete supplier.

## Notes

A 'precast concrete product' is a product which -

- (a) contains concrete,
- (b) is manufactured in a specially equipped facility through a process of -
  - (i) casting the concrete in a reusable mould or form, and
  - (ii) curing the concrete in a controlled environment,
- (c) following manufacture, is transported from the facility to -
  - (i) a premises or place in or on which the product will be made
  - (ii) available for wholesale or retail sale,
  - (iii) a construction site, or
  - (iv) the final destination of use,

and

- (d) is manufactured as part of a trade consisting of the manufacture of such products for supply to customers where that trade is ordinarily carried on in a facility in which the manufacturing process takes place;

Ready to pour concrete used for purposes other than the manufacture of precast concrete products remains liable to the defective concrete products levy.

The specified person (precast concrete product manufacturer) must retain a copy of this form and the chargeable person (ready to pour concrete manufacturer) must retain this original declaration for six years from the end of the accounting period in which the declaration was delivered.

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. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.