



VALUE ADDED TAX - SECTION 13A VAT ACT 1972

(Note 1)

(BEFORE COMPLETING THIS FORM PLEASE READ THE NOTES ON THE REVERSE)

Application by a taxable person in accordance with Section 13A VAT Act 1972 for an authorisation to:

- have certain goods and/or services supplied to him/her at the zero rate of VAT,
- account for VAT on certain EU acquisitions at the zero rate,
- import certain goods without payment of VAT.

(Note 2)

1. Name: _____	2. Address: _____
3. Trading Name (if any): _____	
4. Telephone Number: _____	5. VAT Number: IE <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"/> <input type="text"/> <input type="text"/>
6. Exact description of Business: _____ (Note 3)	
7. VAT 67 Authorisation number (if applicable)	<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"/> <input type="text"/> <input type="text"/> (Note 4)
8. Group registration remitter's VAT number <i>(if different to 5 above)</i>	IE <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"/> <input type="text"/> <input type="text"/> (Note 5)
9. Turnover details:	
(i) Total annual turnover from supplies of goods and services € _____ (Note 6)	
(ii) Annual turnover from zero rated intra EU supplies and exportations of goods included in (i) € _____	
DECLARATION	
I/We hereby apply for an authorisation in accordance with Section 13A VAT Act 1972, and declare that the above information is correct. I/We undertake to supply any further information which may be requested in connection with this application. (Note 7)	
Signed: _____	Date: _____
Status: _____	(Note 8)

***ACCOUNTANT'S CERTIFICATE**

(To be completed by the Accountant who normally prepares and/or audits the applicant's accounts)

I/We certify that the turnover for the year ended _____ in respect of the zero rated intra-Community supplies and exportations of goods amounted to € _____ and that this figure comprises at least 75% of the total annual turnover from supplies of goods and services for the same year.

Signed: _____

Date: _____

Accountant's Name & Address: _____

[*Not applicable in the case of a new company (see Note 7)]

**This application should be submitted to the applicant's local Revenue office.
 For addresses see the Contact Locator feature on Revenue's website www.revenue.ie**

NOTES

Note 1

Information Leaflet 21/01, which explains the provisions of Section 13A VAT Act 1972 in detail, is available on the Revenue website www.revenue.ie or from your local Revenue office.

Note 2

The provisions of Section 13A VAT Act 1972 will apply in the case of all goods and services with the following exceptions:

- (a) certain motor vehicles and petrol,
- (b) services consisting of the provision of food and drink, the hire of certain motor vehicles, accommodation, entertainment, and other personal services.

Note 3

Please describe the exact nature of the business.

Note 4

If you hold an Authorisation (VAT 67) which enables you to import raw materials free of VAT then, on receipt of your authorisation under Section 13A VAT Act 1972, you should immediately return the Authorisation (VAT 67) to your local Revenue office.

Note 5

A group registration (i.e. where a number of companies are treated as a single taxable person for VAT purposes) can only be authorised under Section 13A if at least 75% of the **group's** total annual turnover is derived from exportations of goods or intra-Community supplies. Individual members of the group registration cannot obtain authorisations unless the group as a whole is authorised.

Note 6

Total annual turnover includes exempt supplies but does not include goods which have been sold and subsequently leased back.

Note 7

If the application relates to a new business it should be supported by a statement from an appropriate State agency that it is estimated that the zero-rated intra-Community supplies and exportations of goods by the applicant will amount to at least 75% of the applicant's total turnover from supplies of goods and services in the first year of trading.

Note 8

The person who signs the application should be a person duly authorised to sign and be responsible for the accuracy of the information given, e.g., company secretary, owner or partner.