

Claim by Unregistered Farmer for Refund of Value Added Tax (VAT) under the VALUE-ADDED-TAX (REFUND OF TAX) (NO 25) ORDER, 1993



IMPORTANT – Refer to page 4 before completion of the application.

1. Details of Claimant

Complete all sections in BLOCK CAPITALS

Name:

Address:

Personal Public Service (PPS) Number or Tax Reference Number:

If the claim relates to:

- An Individual - insert the PPS Number.
- A Partnership or a Limited Company - insert the Tax reference number of the Partnership or the Limited Company.

Telephone Number: E Mail Address:

Period of Claim: From: / / To: / /

Total Amount of Claim: € The total amount claimed must be more than € 125.00

Account Holder's Name:

Name of Bank:

Address of Bank:

Bank Account Number: Sort Code:

2. Declaration

Anyone who knowingly makes a false statement for the purpose of obtaining repayment of VAT is liable to penalties. If the claim is in respect of a partnership, the precedent acting partner must sign the declaration. If the claim is in respect of a limited company, the Director / Secretary must sign the declaration.

I declare that -

- (1) I am not registered nor am I obliged to register for VAT.
See Note 3 on Page 4
- (2) the amount of VAT, the subject of this claim refers solely to outlay which relates to:
 - (a) construction, extension, alteration or reconstruction of a building or structure which is designed for use solely or mainly for the purposes of a farming business and that part of the building or structure has actually been put to use in a farming business carried on by me.
 - (b) fencing, drainage or reclamation of any land which has actually been put to use in a farming business carried on by me.
- (3) I have complied with all the obligations imposed on me by the Value Added Tax Act 1972 as amended, the Income Tax Acts, the Corporation Tax Acts, or the Capital Gains Tax Act and any instruments made thereunder, in relation to the payment or remittance of the taxes, interest and penalties required to be paid or remitted thereunder and the delivery of returns.
- (4) all the particulars given on this form are true and correct to the best of my knowledge and belief.

Signature: **Date:** / / **Status:** Individual / Precedent Acting Partner

Signature: **Date:** / / **Status:** Director / Secretary

Official Use Only

1. Warrant No.:	Customer No.:
2. Examined By:	On: <input style="width: 50px;" type="text"/> / <input style="width: 30px;" type="text"/> / <input style="width: 30px;" type="text"/>
3. Checked By:	On: <input style="width: 50px;" type="text"/> / <input style="width: 30px;" type="text"/> / <input style="width: 30px;" type="text"/>
4. Amount Allowed:	

VAT 58 (September 2011)

3. Details of Claim

Revenue may request sight of the plans, specifications or other documentary evidence in relation to the outlay detailed below and may inspect any buildings, structures, fixed equipment and land improvements.

NB: VAT is not refundable on:

- repairs to farm buildings, structures and farm roadways
- outlay on roadways to dwelling house
- mobile equipment and machinery
- repair, service and maintenance of equipment and machinery
- ESB supply
- fuel, oil, diesel

Other Non - Refundable items include the following: Silage covers, medicines, weedkillers etc.

A. FARM BUILDINGS OR STRUCTURES

Where the claim is in respect of outlay on the construction, extension, alteration or reconstruction of farm buildings or structures, please provide the following:

(a) a detailed description of the work carried out:

(b) date of commencement of work:

	/		/	
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(c) date of completion of work:

	/		/	
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If any of the outlay included in the claim relates to a well or a roadway, please indicate where the water supply or roadway serves: (Tick appropriate box)

- Farm only
- Dwelling house only
- Farm and dwelling house

B. FIXED EQUIPMENT

If any of the outlay included in the claim relates to fixed equipment, please state the following:

(a) type of equipment:

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(b) where installed:

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C. LAND IMPROVEMENT

Please indicate: (Tick appropriate boxes)

- Fencing
- Drainage
- Reclamation

Number of acres

IMPORTANT NOTES

1. Bank details are required to be completed if the refund is to be issued to a bank account. A cheque will issue where bank details are not provided.
2. Where the claim is for a refund of VAT on a Lease/Hire Agreement, a copy of the agreement, the invoice and a 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. You must not be registered for VAT* either in respect of your farming business or in respect of any other trade, profession or vocation carried on by you. If you are registered for VAT in respect of your farming business or in respect of any other trade, profession or vocation you should claim the appropriate deduction on your VAT return (Form VAT3).

* If you are registered for VAT only in respect of intra-community acquisitions a form VAT 58 may be completed.

4. The enclosed invoices contain the following particulars:
 - (a) the date of issue of the invoice,
 - (b) a sequential number which uniquely identifies the invoice,
 - (c) the name, address and VAT registration number of the supplier,
 - (d) the customer's name and address,
 - (e) a detailed description of the goods and services supplied,
 - (f) the total cost, the rate of VAT and the VAT charged.
5. Repayment will not be made on delivery dockets, statements, quotations, advice notes, receipts (other than customs receipts in the case of importations), or any other document which is not a VAT invoice. General descriptions on invoices such as 'miscellaneous hardware' will not be accepted.
6. Claims for repayment of VAT must be made within 4 years from the end of the taxable period to which the claim relates.
7. Before you submit this application please ensure that:
 - You have completed Sections 1 to 4.
 - You have signed the declaration in Section 2
 - You have attached all supporting documentation as outlined in Section 4.

Invoices submitted will be returned.

Business records including invoices must be retained for a period of 6 years.

Applications to be forwarded to:

Office of the Revenue Commissioners,
Collector-General's Division,
Unregistered VAT Repayment Section,
3rd Floor, River House,
Charlotte's Quay,
Limerick.

LoCall: 1890 25 24 49
Telephone: 061 212799
Fax: 061 402125
E-mail: unregvat@revenue.ie

Further copies of this form may be obtained from the above address or downloaded from the Revenue website:
www.revenue.ie