

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



## 1. Details of Claimant

**Complete all sections in BLOCK CAPITALS**

Name:

Address:

**Personal Public Service (PPS) Number / Tax Reference No:**

If the claimant is an individual, insert the PPS number.  
 If the claim is being made by a partnership, insert the Tax Reference number of the partnership.  
 If the claim is being made by a limited company, insert the Tax Reference number of the limited company.

Your Telephone Number:  E Mail Address:

Bank Account Number:  Sort Code:

Account Holder's Name:

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

Name of Bank:

Address of Bank:

## 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 being made by a partnership, the precedent acting partner must sign this declaration. If the claim is being made by a limited company, the secretary must sign this declaration.

**IMPORTANT - Please read the notes on page 4 before you sign your claim.**

I declare that -

- (1) I am not registered, nor am I obliged to register, for VAT (Claimants must not be registered for VAT in respect of their farming business or in respect of any other trade, profession or vocation carried on by them.  
**See Note 2 on Page 4**)
- (2) the amount of VAT, the subject of this claim, refers solely to outlay which relates to-
  - (a) the construction, extension, alteration or reconstruction of any building or structure which was designed 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) the 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 under those Acts, in relation to the payment or remittance of the taxes, interest and penalties required to be paid or remitted under those Acts 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:** Precedent Partner

**Signature:**  **Date:**  /  /  **Status:** Individual/Secretary

### OFFICIAL USE ONLY

1. Warrant No.:	Customer No. :
2. Examined By:	On: <input style="width: 100px;" type="text"/>
3. Checked by:	On: <input style="width: 100px;" type="text"/>
4. Amount Allowed:	

### 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/land improvements claimed.

#### A. FARM BUILDINGS OR STRUCTURES

**NB: VAT is not refundable on:**

- repairs to farm buildings or structures or farm roads
- outlay on roads to dwelling house.

**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) full description of the work involved:


(b) date of commencement of work:

	/		/	
--	---	--	---	--

(c) date of completion of work:

	/		/	
--	---	--	---	--

#### FIXED EQUIPMENT

**INVOICES FROM SUPPLIERS MAY INCLUDE ITEMS ON WHICH VAT IS NOT REFUNDABLE. THESE ITEMS SHOULD NOT BE INCLUDED IN THE CLAIM.**

**NB: VAT is not refundable on:**

- mobile equipment and machinery e.g. tractors, computers for farm accounts, ESB supply, phone bills,
- tools or parts of tools e.g. shovels, cutting discs, drill bits, etc.
- repairs to or servicing or maintenance of equipment or machinery, including replacing parts, silage covers, medicines, weedkillers, etc.
- fuel, oil, diesel.
- **VAT is not chargeable on fertilisers and animal feeds.**

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

(a) type of equipment:

--

(b) where installed:

--

**If any of the outlay included in the claim relates to the boring of a well/roadway, please indicate where the water supply/roadway goes: (Tick  appropriate Boxes)**

- farm and/or farm buildings only
- dwelling house only
- farm and/or farm buildings and dwelling house

#### B. LAND IMPROVEMENT

Please indicate:

**(a) what the improvement consists of; (Tick  appropriate boxes)**

- Fencing
- Drainage
- Reclamation

**(b) number of acres included in improvement works:**

--



## IMPORTANT NOTES

1. Where claims are for refund of VAT on a lease/hire agreements, a copy of such lease/hire agreements must be submitted with the first claim together with the Invoice or a Schedule of the VAT paid and a Statement of Account from the appropriate financial institution confirming such payments. In all subsequent claims in respect of that lease/hire agreements only the Invoice or Schedule of the VAT paid and Statement of Account need be submitted. Where claims are for refund of VAT paid on Hire Purchase Agreements, copies of each such agreements together with the invoices must be submitted.
2. 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).  
\*You may be registered for VAT in respect of intra-community acquisitions only but you are still entitled to make a claim via the VAT 58.
3. 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.
4. Claims for repayment of VAT must be made within 4 years from the end of the taxable period to which the claim relates.
5. Before you submit this claim form please ensure that:
  - You have completed sections 1 to 4;
  - You have signed the declaration in section 2.
  - You have attached all supporting documentation mentioned in section 4, i.e. original VAT invoices for all goods and services in the claim, receipts for VAT paid on any imported goods and all documentation in relation to lease hire agreements and hire purchase agreements.
  - The enclosed 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. Invoices on which goods are described as "miscellaneous hardware" or in any other imprecise manner cannot be accepted.

Please provide any additional information here.

<hr/> <hr/> <hr/>
-------------------

Once your claim has been processed we will return all original invoices to you.

**The business records including the invoices must be preserved in their original form for 6 years, unless the written permission of the Revenue District has been obtained for their retention for a shorter period.**

**Office of the Revenue Commissioners,  
Collector General's Division,  
3rd Floor, River House,  
Charlottes Quay, Limerick.**

**LoCall: 1890 25 24 49  
Telephone: 061 212799  
Fax: 061 402125  
E-mail: [unregvat@revenue.ie](mailto:unregvat@revenue.ie)**

Further copies of this form may be obtained from the above address or downloaded from the Revenue website: [www.revenue.ie](http://www.revenue.ie)