

# Claim for Refund of Value Added Tax (VAT) by an Unregistered Person established in the State in respect of outlay on “Qualifying Activities”.



## 1. Details of Claimant Body

Please complete this section in **BLOCK LETTERS**

Name:

Address of Business Establishment in Ireland:

Personal Public Service No.\*/Tax Reference No(s):

E-mail Address:  Telephone Number:

Nature of “Qualifying Activity”: (  Tick appropriate Box )

- Transport outside Ireland of passengers and their accompanying baggage.
- Supply of goods which is deemed to have taken place in the territory of another Member State of the European Union (i.e. distance selling).
- Supply of financial or insurance services (and associated agency services) (a) outside the European Union or (b) directly in connection with the export of goods outside the European Union.
- Supply of goods or services outside Ireland, other than services consisting of the hiring out of motor vehicles for use in Ireland, which would be taxable supplies if made in Ireland.

## 2. Details of Claim

Total Amount of Claim  €  
*Please complete section 4*

Bank Account Number   
 Sort Code

Account Holder's Name

Name & Address of Bank

### OFFICIAL USE ONLY

1. Warrant No. :   
 2. Examination By:   
 3. Checked by:   
 4. Amount Allowed:

Customer No. :   
 O n :  /  /   
 O n :  /  /

**VAT 60E (October 2009)**

### 3. 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) I am/  **(insert name of company)** is **not registered or group registered** and **am not/is not** obliged to register, for VAT in Ireland;
- (b) where the “qualifying activity” concerned is the supply of goods under distance selling arrangements, I am/  **(insert name of company)** is registered for VAT in the Member State where the supply is deemed to have taken place;
- (c) this claim is in respect of outlay on goods or services used exclusively in supplying a “qualifying activity” pursuant to Section 12 of the VAT Act 1972, as amended and/or
- (d) **a repayment has not previously been claimed or received in respect of the credits claimed at 1 above by the applicant and/or any associate or connected person**

Signature  Date  /  /

Position in Company (if applicable) :

If you are signing on behalf of a company, you must be authorised to sign on behalf of that company.

### 4. Breakdown of Amount Claimed

An original invoice or, in the case of importation, the original Customs receipt, must be attached to support each item included in your claim. The invoice must be dated and show the VAT content, supplier’s name, address and VAT number, and contain an adequate description of the goods and services involved. The following details should be extracted from each invoice attached to support the claim and entered in the Table following. If there is insufficient space please attach separate list.

| Description of Goods or Services | Name of Supplier | VAT Registration No. of Supplier or Customs Entry No. | Date of (a) supply or (b) importation | Place of Supply of Services | Amount of Refundable VAT as Shown on invoice(s) / Import receipt(s) |
|----------------------------------|------------------|---|---------------------------------------|-----------------------------|---|
|                                  |                  |   |                                       |                             |   |
|                                  |                  |   |                                       |                             |   |
|                                  |                  |   |                                       |                             |   |
|                                  |                  |   |                                       | *TOTAL                      | €   |

\*(The total claimed above should compare exactly with that claimed in Section 2 on Page 1)

#### IMPORTANT - Please read these notes before you submit your claim

- In the case of lease/hire agreement(s) a copy of the lease/hire agreement(s) must be submitted with your first claim, together with the invoice or a schedule of VAT paid and a statement of account from the appropriate financial institution confirming such payment(s): in all subsequent claims only the invoice or a schedule of VAT paid and a statement of account need be submitted. In the case of a hire purchase agreement(s), a copy of the hire purchase agreement(s) together with the invoice must be submitted.
- Refund may only be claimed in respect of VAT which would be deductible in the case of a taxable person i.e. VAT on expenditure on the provision of food, drink, accommodation, the purchase or hire of motor cars, petrol, entertainment or other personal services is **not** refundable.

3. Claims must be signed by the claimant or, in the case of a company or other body, by a person authorised to sign on its behalf.
4. Claims for repayment of VAT must be made within 4 years from the end of the taxable period to which the claim relates. The taxable periods are January/February, March/April, May/June, July/August, September/October, November/December each year. For example, the claim for a refund of VAT in respect of an invoice issued in January 2005 must be made not later than February 2009.
5. **Before** you submit this claim form please **ensure** that:
  - you have completed sections 1 to 4, including properly completing and signing the declaration in section 3.
  - you have attached all supporting documentation i.e. **original** invoices for all goods and services in the claim or, in the case of importation, receipts or copies of customs entries and, in the case of goods exported, copies of declaration forms stamped by customs.
  - 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.
  - you have attached the documents detailed at 1. above where the claim includes lease/hire agreement(s) or hire purchase agreement(s).
  - you have attached the authorisation of the claimant to sign if the claim is on behalf of a Company.
  - **photocopies of supporting documentation including invoices are attached if you wish the originals to be returned to you.**

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

**Collector General's Division,  
Office of the Revenue Commissioners,  
3rd Floor,  
River House,  
Charlottes Quay,  
Limerick.  
Lo-Call 1890 25 24 49 Tel: (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 Revenue's website: **www.revenue.ie**