

# Form VAT 62

## CLAIM FOR REFUND OF VAT INCURRED ON THE PURCHASE OR IMPORTATION OF A CARAVAN OR MOBILE HOME OR SIMILAR STRUCTURE USED AS A PERMANENT RESIDENCE.

(VALUE ADDED TAX (REFUND OF TAX) (NO.12) ORDER 1980)

PLEASE USE BLOCK CAPITALS

Claim No.

PPS No.

1. FULL NAME OF CLAIMANT(S)

2. ADDRESS

3. AMOUNT OF VAT CLAIMED €

(N.B. Repayment is restricted to the amount of VAT paid in excess of the rate of VAT specified in Section 11 (1)(c) of the VAT Act 1972 as amended.)

### 4. DECLARATIONS:

I/We declare that:

- (a) (i) the structure concerned is occupied by me as my permanent residence and that it is the only residence available to me (or my spouse) in the State,  
OR (if claimant is a Local Authority),
- (ii) the structure concerned is occupied as a residence by a tenant of the above-named Local Authority.
- (b) the VAT claimed relates only to the structure and not to VAT on furniture and/or equipment
- (c) the claimant is not entitled to a deduction under Section 12 of the Value-Added Tax Act, 1972, in respect of any portion of the tax for which repayment is now claimed.
- (d) all the particulars stated above are true and correct to the best of my knowledge and belief.

Signature(s): \_\_\_\_\_ Date:

\_\_\_\_\_

## 5. ENCLOSURES:

The following documents are enclosed in support of the claim:

(Tick as appropriate )

- (i) original customs entry (in the case of an importation of a structure)
- (ii) original VAT invoice (in the case of a purchase of a structure within the State).
- (iii) certification from Local Authority indicating that the structure has been or is to be rated under the Valuation Acts.

NOTES: (1) Where the claimant is a Local Authority, paragraphs 4(a) (i) and 5(iii) do not apply but the claim should be signed by the Secretary of the Authority.

- (2) Claims with all necessary documents should be forwarded to the:

**Strategic Planning Division,  
VAT Unregistered Repayments,  
3rd Floor,  
River House,  
Charlottes Quay,  
Limerick.**

**Telephone: (061) 212799 Fax: (061) 402125  
LoCall: 1890 252449**

**E-mail: [unregvat@revenue.ie](mailto:unregvat@revenue.ie)**

Please note that the rate charged for the use of 1890 numbers may vary amongst different service providers.

**WARNING:** Any person who knowingly makes a false statement for the purpose of obtaining repayment of VAT is liable to heavy penalties (Section 27, VAT Act 1972).