



Claim for Refund of Value Added Tax (VAT) on certain Medical Research Equipment under the Value-Added Tax (Refund of Tax) (No. 27) Order, 1995

1. Details of Claimant Body

Please complete this section in **BLOCK LETTERS**

Name:

Address:

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

E-mail Address: Telephone Number:

Name and Address of Research Institution/Educational Body to which Instrument or Appliance is being/has been donated (if different to the above)

2. Details of Claim

Description of the Instrument or Appliance:

Cost of the Instrument or Appliance exclusive of VAT (must be €25,390 or more) : €

Amount of VAT Claimed: €

Bank Account Number Sort Code

Account Holder's Name

Name & Address of Bank

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.

We/I hereby declare that -

(a) **I am/we are a "qualifying body"** (i.e. a research institution or a university, college, school, or an educational body similar to a university, college, school) and the instrument or appliance detailed above is being donated to us to use for medical research in a laboratory, **or**

OFFICIAL USE ONLY

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

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

VAT 72A (October 2009)

We are/I am donating/have donated the instrument or appliance detailed above to a “qualifying body” to use for medical research in a laboratory;

- (b) **We are not/I am not entitled** to a deduction or repayment of VAT under any provision of the Value-Added Tax Act, 1972, as amended, or under any instrument, other than the Value Added Tax (Refund of Tax) (No. 27) Order, 1995, made under statute administered by the Revenue Commissioners in respect of the supply, intra-Community acquisition or importation of goods where such goods are qualifying goods pursuant to the said Order.
- (c) No part of the funds used, or to be used, in the purchase of the instrument or appliance was, or is to be, provided, directly or indirectly, (i) by the State, (ii) by any board established by or under statute, (iii) by any public or local authority, (iv) by the “qualifying body”, (v) by any body of persons associated with the “qualifying body” in the operation of a medical research laboratory; or (vi) by any body of persons operating a medical research laboratory;
- (d) The instrument/appliance is new and has been designed and manufactured for use solely in medical research;
- (e) The Minister for Health has recommended that a refund be made;
- (f) No further claim for refund of VAT has been/will be made by anyone acting on **our behalf/on my behalf**; and
- (g) The particulars given in this application are true and correct to the best of **my/our** knowledge and belief.

Signature

(Secretary)

Date

Position in “Qualifying Body” (if applicable):

(you must be authorised to sign on behalf of the “qualifying body” and such authorisation must accompany this claim)

IMPORTANT- Please read these notes before you submit your claim

1. The Health Research Board, 73 Lower Baggot Street, Dublin 2 (Tel.:(01) 676 1176 or Fax.: (01) 661 1856) must recommend that, having regard to the requirements of medical research in the State, a refund of VAT under the Order would be appropriate.
2. Repayment will not be made unless the instrument or appliance is new and has cost €25,390 or more (VAT exclusive).
3. Means of transport do not qualify for repayment.
4. Claims for repayment 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. In the case of a hire purchase agreement(s), a copy of the agreement(s) together with the invoice(s) must be submitted.
6. The provision of the instrument/appliance must be by donation.
7. The repayment may be claimed by whichever party actually paid the VAT, i.e. either the donee research institution/educational body or the donor.
8. **Before** you submit this claim form please **ensure** that:
 - you have completed sections 1 to 3.
 - you have signed the declaration in section 3 and deleted the alternatives.
 - you have attached all supporting documentation i.e. original invoices for all goods in the claim including any issued to the claimant by a supplier in the Member State of supply or receipts for VAT paid on imported goods, documentary evidence that the funding of the instrument/appliance was by donation and the appropriate recommendation from the Health Research Board.
 - the 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.
 - **photocopies of supporting documentation (including invoices) are attached if you wish the originals to be returned to you.**
 - you have attached the documents detailed at 5 above where the claim includes Hire Purchase Agreement(s).
 - you have attached the authority for your signature where appropriate

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**