

Revenue Commissioners

# Tax Briefing No 76

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or other website text.

# **New Procedures for making EU VAT Repayment Claims Effective from 1st January 2010**

All traders who are registered for VAT in Ireland are obliged to submit a form VAT 3 at regular intervals to the Collector General's Division. The VAT 3 form contains figures reflecting the transactions carried on by the trader, including the amounts of VAT charged on sales and purchases. Any imbalance between these two figures, indicates either a payment of tax due from the trader to Revenue or a repayment due from Revenue to the trader.

If a trader whose business is established in Ireland incurs VAT in another EU State, the trader may be able to reclaim it by making a claim to the tax authorities in that other EU State. Similarly, if a trader established in another EU State incurs VAT in Ireland they may be able to reclaim it by making a claim to the tax authorities in Ireland. This facility simplifies the VAT recovery procedure for all traders and facilitates Intra-community trade.

Currently, all claims must be prepared and processed manually. The Unregistered VAT Repayments Section of the Collector General's Division, in River House, Limerick, has responsibility for processing claims from traders in other EU States for repayment of VAT incurred in Ireland.

Significant new EU legislation will come into effect on 1st January 2010. This will affect the treatment of VAT and the process for refunding VAT to businesses. As well as introducing new rules with regard to the place of supply of services, the new Directive provides for the introduction of a new electronic VAT refund procedure for Intra-community claims. It is not proposed to go into the details of the new rules with regard to the place of supply of services in this article but these can be viewed on the Revenue website at:

<http://www.revenue.ie/en/tax/vat/eu-vat-directives-transposition.html>

## **New electronic VAT refund procedure**

The new Directive will allow traders and/or their agents/representatives to submit applications for the refund of VAT incurred in another EU State electronically from 1st January 2010. The electronic application will have to be made to the claimant's national tax authority in the first instance and that national tax authority will then forward it, electronically, for processing to the EU State where the VAT was incurred.

### **Example 1**

An Italian business must apply electronically to its local tax authority. The Italian authority will then forward the claim electronically to the relevant State of Refund, for example Ireland.

### **Example 2**

An Irish business must apply electronically to its local tax authority (Revenue). Revenue will then forward the claim electronically to the relevant State of Refund, for example Germany.

Once the new system is introduced on 1st January 2010, all Irish traders wishing to make a claim for a refund of VAT incurred in another EU State will have to be registered for VAT with Revenue's Online Service (ROS).

Where the claim is being made by an agent/representative of the trader, that agent or representative will have to be registered with ROS and also have a TAIN number (Tax Advisor Identification Number). TAIN numbers can be obtained by contacting:

TAIN Section,  
Revenue Commissioners,  
Dublin North City Office,  
9-15 Upper O'Connell Street, Dublin 1.  
Tel: 01-865 5000.  
E-mail: [dublinagents@revenue.ie](mailto:dublinagents@revenue.ie)

In order to facilitate the new system, a new portal entitled "EVR" or "Electronic VAT Refund" will be available in ROS and Irish applicants/agents wishing to submit an application for a refund of Intra-community VAT must use this facility. If an applicant (or their agent) already file their VAT returns on ROS, they will automatically be able to file electronic VAT refund applications using the EVR portal from 1st January 2010.

The Revenue website has been updated with preliminary details of the new VAT Refund procedure for taxpayers and their agents and further updates will be provided on an ongoing basis. These can be found at <http://www.revenue.ie>

Enquiries about the new electronic refund procedure can also be forwarded to the Unregistered Vat Repayment Section at e-mail: [Unregvat@revenue.ie](mailto:Unregvat@revenue.ie)

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