

VALUE ADDED TAX - SECTION 56 VAT Consolidation Act 2010

(Note 1)



(BEFORE COMPLETING THIS FORM PLEASE READ THE NOTES ON THE REVERSE)

Application by a taxable person in accordance with Section 56 VAT Consolidation Act 2010 for an authorisation to:

- have certain goods and / or services supplied to him / her at the zero rate of VAT,
- account for VAT on certain EU acquisitions at the zero rate,
- import certain goods without payment of VAT.

(Note 2)

| | | | |
|--|--------------------------------|------------------------|----------------------|
| 1. Name: | <input type="text"/> | 2. Address: | <input type="text"/> |
| 3. Trading Name (if any): | <input type="text"/> | | |
| 4. Telephone No.: | <input type="text"/> | 5. E-mail: | <input type="text"/> |
| 6. VAT No.: | IE <input type="text"/> | | |
| 7. Exact description of Business: | <input type="text"/> | | (Note 3) |
| 8. Group registration remitter's VAT number (if different to 6 above) | IE <input type="text"/> | | (Note 4) |
| 9. Turnover details: | | | |
| (i) Total turnover from supplies of goods and services in the preceding 12 months | | € <input type="text"/> | (Note 5) |
| (ii) Total turnover in the preceding 12 months from zero rated intra-EU supplies of goods and exportations of goods included in (i) | | € <input type="text"/> | |
| 10. Where this is a first application for Section 56 Authorisation, please provide the following information: | | | |
| (i) List of Directors | | | |
| (ii) List of Shareholders | | | |
| (iii) List of Partners | | | |
| Where this application is a renewal, this information should be submitted where there are changes from the last application | (Note 6) | | |
| 11. Please tick to confirm that: | | | |
| • Full and true records are kept in accordance with Section 84 of the VAT Consolidation Act 2010, | <input type="checkbox"/> | | |
| • I / We are in compliance with the provisions as stated in Regulation 34A (b) of VAT Regulations 2010 (as amended) | <input type="checkbox"/> | | |
| • I / We have not been convicted of any offence under any of the provisions as state in Regulation 34A (c) of VAT Regulations (as amended) | <input type="checkbox"/> | | |
| DECLARATION | | | |
| I / We hereby apply for an authorisation in accordance with Section 56 VAT Consolidation Act 2010, and declare that the above information is correct. I / We undertake to supply any further information which may be requested in connection with this application. | | | |
| Signed: | <input type="text"/> | Date: | <input type="text"/> |
| Status: | <input type="text"/> | | (Note 7) |

ACCOUNTANT'S CERTIFICATE

(To be completed by the Accountant who normally prepares and / or audits the applicant's accounts)

I / We certify that the turnover for the preceding 12 months in respect of the zero rated intra-Community supplies of goods and exportations of goods amounts to € and that this figure comprises at least 75% of the total turnover from supplies of goods and services for the same period.

Signed:

Date:

Accountant's Name & Address:

This application should be submitted to the applicant's local Revenue office.
For addresses see the Contact Locator on www.revenue.ie

NOTES

Note 1

Section 56 zero-rating of goods and services Tax & Duty Manual explains the provisions of Section 56 VAT Consolidation Act 2010 in detail.

Note 2

The provisions of Section 56 VAT Consolidation Act 2010 will apply in the case of all goods and services with the following exceptions:

- (a) certain motor vehicles and petrol,
- (b) services consisting of the provision of food and drink, the hire of certain motor vehicles, accommodation, entertainment, and other personal services.

Note 3

Please describe the exact nature of the business.

Note 4

A group registration (i.e. where a number of companies are treated as a single taxable person for VAT purposes) can only be authorised under Section 56 if at least 75% of the group's total turnover in the preceding 12 months is derived from exportations of goods or intra-Community supplies of goods. Individual members of the group registration cannot obtain authorisations unless the group as a whole is authorised.

Note 5

Total turnover includes exempt supplies but does not include goods which have been sold and subsequently leased back.

Note 6

The Revenue Commissioners reserves the right to request information listed in section 10 in the case of renewals.

Note 7

The person who signs the application should be a person duly authorised to sign and be responsible for the accuracy of the information given, e.g. company secretary, owner or partner.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.