

# Claim by Unregistered Farmer for Refund of Value Added Tax (VAT) under the VALUE-ADDED TAX (REFUND OF TAX) (FLAT-RATE FARMERS) ORDER 2012.

**IMPORTANT - Refer to notes before completion of the application.**



## 1. Details of Claimant - Complete all sections in BLOCK CAPITALS

Name:

Address:  
(Incl. Eircode)

PPSN or Tax Reference Number:

If the claim relates to:

- An Individual - insert the PPSN.
- A Partnership or a Limited Company - insert the Tax reference number of the Partnership or the Limited Company.

Telephone Number:

E-mail Address:

Total Amount of Claim: €

The total amount claimed must be greater than €125 per claim. **See note 6**

Account Holder's Name:

Name of Bank:

**See note 1**

Address of Bank:

International Bank Account Number (IBAN) (Max. 34 characters)

Bank Identifier Code (BIC) (Max. 11 characters)

## 2. Declaration

I declare that -

1. I am a Flat-rate farmer, as defined under Section 2 of the Value-Added Tax Consolidation Act 2010.
2. I am not registered nor am I obliged to register for VAT. See Note 3 on Page 4.
3. The amount of VAT, the subject of this claim refers solely to outlay which relates to:
  - construction, extension, alteration or reconstruction of a building or structure which is designed for use solely or mainly for the purposes of a farming business,
  - fencing, drainage or reclamation of any land for use for the purposes of a farming business, or
  - Construction, erection or installation of qualifying equipment for the purpose of micro-generation of electricity for use solely or mainly for the purposes of a farming business and
  - such building, structure, land or qualifying equipment is for use, in a farming business carried on by me, for a period of not less than one year commencing on the date the tax was incurred.
4. I have complied with all the obligations imposed on me by the Value-Added Tax Consolidation Act 2010, the Income Tax Acts, the Corporation Tax Acts, or the Capital Gains Tax Act and any instruments made thereunder, in relation to the payment or remittance of the taxes, interest and penalties required to be paid or remitted thereunder and the delivery of returns.
5. All the particulars given on this form are true and correct to the best of my knowledge and belief.

If the claim is in respect of a partnership, the precedent acting partner must sign the declaration. If the claim is in respect of a limited company, the Director / Secretary must sign the declaration.

Anyone who knowingly makes a false statement for the purpose of obtaining repayment of VAT is liable to repay any refunded amounts along with relevant interest and may be liable to penalties.

Signature:  Date:  /  /  Status: Individual / Precedent Acting Partner

Signature:  Date:  /  /  Status: Director / Secretary

**3. Details of Claim** - Revenue may request sight of the plans, specifications or other documentary evidence, including photographs, in relation to the outlay detailed within this claim and may inspect any buildings, structures, fixed qualifying equipment for purpose of micro-generation of electricity and any works carried out for the purpose of reclaiming farmland.

**NB: VAT is not refundable on:**

- Purchase of equipment and machinery
- Outlay on roadways to dwelling houses
- Repair, service and maintenance of equipment and machinery
- ESB supply
- Fuel, oil, diesel.

**Other Non - Refundable items include the following:** Silage covers, medicines, weedkillers, etc.

**A. PERIOD OF CLAIM:** From: \_\_\_\_\_ To: \_\_\_\_\_  
(must be within a calendar year)

**B. FARM BUILDINGS OR STRUCTURES**

Where the claim is in respect of outlay on the construction, extension, alteration or reconstruction of farm buildings or structures, erection or installation of qualifying equipment for the purpose of micro-generation of electricity for use solely or mainly in his or her farming business, where such building, structure, land or qualifying equipment is for use in that farming business for a period of not less than one year commencing on the date the tax was incurred, please provide the following:

(a) a detailed description of the work carried out:

(b) date of commencement of work:

(c) date of completion of work:

**If any of the outlay included in the claim relates to a well or a roadway, please indicate where the water supply or roadway serves: (Tick ☒ appropriate box)**

Farm only

Dwelling house only

Farm and dwelling house

**C. FIXED AND QUALIFYING EQUIPMENT**

If any of the outlay included in the claim relates to fixed qualifying equipment for a wind turbine system, a photo-voltaic system or ancillary equipment required for the storage of electricity or connection to the grid, please state the following:

(a) type of equipment:

(b) where installed:

(c) Refunds are allowed for the generation of electricity that is used exclusively for Farming purposes only. Apportionment may apply.

**D. LAND IMPROVEMENT: (Tick ☒ appropriate boxes)**

Fencing

Drainage

Reclamation

**4. Breakdown of Amount Claimed** - An original VAT invoice (or customs receipt for VAT paid at importation) must be attached. **INVOICES MAY INCLUDE ITEMS ON WHICH VAT IS NOT REFUNDABLE AND SHOULD BE EXCLUDED. Refer to page 2.**

[illegible]**Total**

€

## IMPORTANT NOTES

1. Bank details are required for refunds to issue.
2. Where the claim is for a refund of VAT on a Lease / Hire Agreement, a copy of the agreement, the invoice and a Schedule of the VAT payable from the appropriate financial institution is required in respect of the first claim. A Schedule of the VAT payable is required for all subsequent claims. A claim for a refund of VAT paid on a Hire Purchase Agreement must be accompanied by a copy of the agreement and the invoice.
3. You must not be registered for VAT\* either in respect of your farming business or in respect of any other trade, profession or vocation carried on by you. If you are registered for VAT in respect of your farming business or in respect of any other trade, profession or vocation you should claim the appropriate deduction on your VAT return (Form VAT3).  
\* If you are registered for VAT only in respect of intra-community acquisitions a form VAT 58 may be completed.
4. The enclosed invoices must contain the following particulars:
  - (a) the date of issue of the invoice,
  - (b) a sequential number which uniquely identifies the invoice,
  - (c) the name, address and VAT registration number of the supplier,
  - (d) the customer's name and address,
  - (e) a detailed description of the goods and services supplied,
  - (f) the total cost, the rate of VAT and the VAT charged.
5. Repayment will not be made on delivery dockets, statements, quotations, advice notes, receipts (other than customs receipts in the case of importations), or any other document which is not a VAT invoice. General descriptions on invoices such as 'miscellaneous hardware' will not be accepted.
6. You can submit claims at any time provided they are:
  - no older than four years
  - for a calendar year or a period within a calendar yearA calendar year runs from 1 January to 31 December. You cannot submit a claim that covers two calendar years. Claims for repayment of VAT must be made within 4 years from the end of the taxable period to which the claim relates.
7. Wind Turbine system and Photo-Voltaic system must be named on Triple E Product Register. Triple E Product Register means the public database maintained by the Sustainable Energy Authority of Ireland (SEAI) containing a list of products which comply with the energy efficiency criteria of that Authority. It can be accessed at the SEAI website: [www.seai.ie](http://www.seai.ie)
8. A person who receives a refund of tax under VAT (REFUND OF TAX) (FLAT-RATE FARMERS) ORDER 2012 is obliged, on or before the 28th day following the end of a period of one year from the date the tax was incurred, to carry out a review to establish whether conditions of the Order have been met. If, during that period of one year, the building, equipment etc. which was the subject of the refund has been disposed of, or has been used mainly for purposes other than a farming business, the person who received the refund is liable to repay the amount of the tax and any interest due to Revenue. If s/he fails to do so within a further 28 days of the 28th day following that one year period s/he will be liable to a penalty of €4,000.
9. Please note that farming activity should be identifiable in the IT/CT records previously submitted by the claimant to Revenue before a claim can be processed.
10. Where a customer has a tax liability on file, the system will offset directly into that liability before any remaining refund issues. However, where the liability is not yet established e.g., Preliminary Income Tax, the customer can opt to have the refund offset on request.

Invoices submitted will be returned.

**Business records including invoices must be retained for a period of 6 years.**

**Existing mandatory efilers must submit claims via eRepayments.**

Applications to be forwarded to:

Office of the Revenue Commissioners  
Collector-General's Division  
Sarsfield House  
Francis Street  
Limerick, V94 R972.

Telephone: 01 738 3663

**MyEnquiries to Unregistered Vat Repayments Unregistered  
VAT Repayment Section (Farmers and Touring Coaches.)**

Further copies of this form may be obtained from the above address or downloaded from the Revenue website:  
[www.revenue.ie](http://www.revenue.ie)

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](http://www.revenue.ie) page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.