

Application by a Foreign Trader who is not established in Ireland for relief from Value-Added Tax (VAT) on charges for Services supplied to it by Irish Supplier(s)



1. Details of Foreign Trader

Please complete this section in BLOCK LETTERS. Please read notes on page 2.

Name:

Address:

E-mail Address: Telephone Number:

Nature of Business:

Where are you established? (Tick ☒ as appropriate) Within EU ☐ Outside EU ☐

Tax Reference Number:

If you are established in the EU please quote your VAT Registration number. If you are established outside the EU please quote your tax reference number in the country in which you are established.

Is this your **first** application for relief? (Tick ☒ as appropriate) Yes ☐ No ☐

If no, please quote your Customer ID Number (if available)

You would have been allocated a Customer ID No. by us when you made your first application for relief.

2. Details of Supplier of Services in Ireland

If there is more than one supplier, please provide the following details in respect of the other supplier(s) on a **separate** page.

Name:

Address:

E-mail Address: Telephone Number:

VAT Registration Number: Local Tax Office:

Nature of Service(s) to be supplied to Foreign Trader detailed in Section 1:

Will that/those Service(s) be provided on a continuous basis? (Tick ☒ as appropriate) Yes ☐ No ☐

Is the Irish supplier holding or will the Irish supplier hold stocks of goods in Ireland on behalf of the Foreign Trader detailed in Section 1 [other than stocks of goods for onward consignment to regular customers, in accordance with Section 23 of the VAT Act 2010]. Yes ☐ No ☐

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1. Customer ID: 2. C/TS or C/Reg required? Yes ☐ No ☐

3. Date of C/TS: / / 4. Letter sent: Yes ☐ No ☐

5. Copy of lease required: Yes ☐ No ☐ Reply received: / /

6. Form 60B issued on: / /

7. Period of validity of Approval to Zero-Rate From: / / To: / /

3. Declaration

Anyone who knowingly makes a false statement for the purpose of obtaining relief from VAT is liable to penalties. Please delete text in **bold**, as appropriate, and then sign the declaration below if satisfied that it is accurate.

I/ (if the foreign trader is a company, insert the company name here) wish(es) to apply for relief from VAT on charges in respect of services supplied to **me/it** within Ireland.
I declare that -

- (a) I supply/ (if the foreign trader is a company, insert the company name here) **supplies** no goods or services in Ireland; (The consigning of goods direct to Irish customers from outside Ireland does not constitute supply within Ireland.)
- (b) I am/ (if the foreign trader is a company, insert the company name here) is not established in Ireland;
- (c) I am/ (if the foreign trader is a company, insert the company name here) is not registered nor **am I/is it** required to register for VAT in Ireland. (If you need to check whether you are required to register for VAT in Ireland, please contact the Taxes Central Registration Office, Office of the Revenue Commissioners, 9/15 Upper O'Connell St., Dublin 1, Ireland. (Tel. +353 1 865 5000 or Fax. +353 1 874 6078));
- (d) the services supplied to **me/** (if the foreign trader is a company, insert the company name here) by the Irish supplier detailed in Section 2 will be used only in connection with the business detailed in Section 1 above; and

(e) all the particulars given on this form are true and correct to the best of my knowledge and belief.

Signature: (Secretary)

Date / /

Position in the Company (if applicable):

If you are signing on behalf of a Company, you must be authorised to sign on behalf of the Company.

IMPORTANT - Please read the following notes before you submit your application

1. Before you submit this claim form please ensure that -

- you have completed all sections including signing the declaration in Section 3
- you have attached all supporting documentation, i.e.
 - an in-date Certificate of Taxable Status if you are established within the EU. This certificate is available from your own tax authorities, or
 - Certificate from the official authority of the country in which you are established if you are established outside the EU. This certificate should contain the name, address and official stamp of the official authority, your name, address and business registration number and a statement as to the nature of the economic activity carried on by you, and
- a certified true copy of the lease if the business in which you are engaged involves leasing.

2. A person is established in a Member State if that person has in that State:

- the seat of his or her economic activity, or
- a fixed establishment from which business transactions are effected, or
- if no such seat or fixed establishment exists, his or her domicile or normal place of residence.

3. Claim form together with supporting documentation should be returned to:

Office of the Revenue Commissioners,
Collector-General's Division,
Unregistered VAT Repayment Section,
Ground Floor,
Sarsfield House,
Francis Street,
Limerick.

Lo-Call 1890 25 24 49

Tel: 061 488 060

FAX : 061 488 095

E-mail: unregvat@revenue.ie

4. Further copies of this claim form may be obtained from the above address or downloaded from our website (www.revenue.ie/en/tax/vat/forms/index.html)