

# Claim for Refund of Value Added Tax (VAT) by an Unregistered Person established in the State in respect of outlay on "Qualifying Activities".



## 1. Details of Claimant Body

Please complete this section in **BLOCK LETTERS**

Name:

Address of Business Establishment in Ireland:

Personal Public Service No./Tax Reference No.:

E-mail Address:

Telephone Number:

Bank Identifier Code (BIC) (Maximum 11 characters)

International Bank Account Number (IBAN) (Maximum 34 characters)

Nature of "Qualifying Activity": (Tick ☒ appropriate box )

☐

Transport outside Ireland of passengers and their accompanying baggage.

☐

Supply of goods which is deemed to have taken place in the territory of another Member State of the European Union (i.e. distance selling).

☐

Supply of financial or insurance services (and associated agency services) (a) outside the European Union or (b) directly in connection with the export of goods outside the European Union.

☐

Supply of goods or services outside Ireland, other than services consisting of the hiring out of motor vehicles for use in Ireland, which would be taxable supplies if made in Ireland.

## 2. Details of Claim

Total Amount of Claim

€

Account Holder's Name

## OFFICIAL USE ONLY

1. Warrant No.:

2. Examination by:

3. Checked by:

4. Amount Allowed:

Customer No.:

On:

On:

### 3. Declaration

Anyone who knowingly makes a false statement for the purpose of obtaining repayment of VAT is liable to penalties.

**I declare that -**

- (a) **I am not registered or group registered** and **am not** obliged to register, for VAT in Ireland;
- (b) **I am** registered for VAT in the Member State where the supply is deemed to have taken place;
- (c) this claim is in respect of outlay on goods or services used exclusively in supplying a “qualifying activity” pursuant to Section 59 of the Value-Added Tax Consolidation Act 2010.

Signature

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Date

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#### 4. Breakdown of Amount Claimed

An original invoice or in the case of importation the original Customs receipt must be attached to support each item included in your claim. The invoice must be dated and show the VAT content, supplier's name, address and VAT number and contain an adequate description of the goods and services involved. The following details should be extracted from each invoice attached to support the claim and entered in the Table below. If there is insufficient space please attach a separate sheet.

Description of Goods or Services	Name of Supplier	VAT Registration No. of Supplier or Customs Entry No.	Date of (a) supply or (b) importation	Place of Supply of Services	Amount of Refundable VAT as Shown on invoice(s) / Import receipt(s)
				Total	€

## IMPORTANT NOTES

1. Where the claim is for a refund of VAT on a Lease/Hire Agreement, a copy of the agreement, the invoice and 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.
2. A refund may only be claimed in respect of VAT which would be deductible in the case of a taxable person, i.e. VAT on expenditure on the provision of food, drink, accommodation, the purchase or hire of motor cars, petrol, entertainment or other personal services is **not** refundable.
3. Claims for repayment of VAT must be made within 4 years from the end of the taxable period to which the claim relates.

**Before** you submit this claim form please **ensure** that:

you have completed sections 1 to 4 and signed the declaration

you have attached all supporting documentation, i.e.

- the original purchase invoice
- a copy of the lease or hire purchase agreement
- photocopies of supporting documentation if you wish the originals to be returned to you.

## Claim Forms 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](mailto:unregvat@revenue.ie)

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