

**CLAIM FOR REFUND OF VAT INCURRED ON THE PURCHASE OR
IMPORTATION OF A CARAVAN OR MOBILE HOME OR SIMILAR STRUCTURE
USED AS A PERMANENT RESIDENCE.**



(VALUE ADDED TAX (REFUND OF TAX) (NO.12) ORDER 1980)

PLEASE USE BLOCK CAPITALS

PPS No.

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1. FULL NAME OF CLAIMANT(S)

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2. ADDRESS

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3. AMOUNT OF VAT CLAIMED €

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(N.B. Repayment is restricted to the amount of VAT paid in excess of the rate of VAT specified in Section 46 (1)(c) VAT Consolidation Act 2010.

Bank Account Number

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Sort Code

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Account Holder's Name

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E-mail Address:

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Telephone Number:

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4. DECLARATIONS:

I/We declare that:

(a) (i) the structure concerned is occupied by me as my permanent residence and that it is the only residence available to me (or my spouse) in the State,

OR (if claimant is a Local Authority),

(ii) the structure concerned is occupied as a residence by a tenant of the above-named Local Authority.

(b) the VAT claimed relates only to the structure and not to VAT on furniture and/or equipment.

(c) I am not entitled to a deduction under Section 59 of the Value Added Tax Consolidation Act 2010, in respect of any portion of the tax for which repayment is now claimed.

(d) All the particulars stated above are true and correct.

Signature(s):

Date

DD MM YY

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OFFICIAL USE ONLY

1. Warrant No.:

Customer No.:

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2. Examination by:

On:

/	/
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3. Checked by:

On:

/	/
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4. Amount Allowed:

5. ENCLOSURES:

The following documents are enclosed in support of the claim:

(Tick as appropriate ☒)

- (i) original customs entry (in the case of an importation of a structure), ☐
- (ii) original VAT invoice (in the case of a purchase of a structure within the State), ☐
- (iii) certification from Local Authority indicating that the structure has been or is to be rated under the Valuation Acts. ☐

NOTES: (1) Where the claimant is a Local Authority, paragraphs 4(a) (i) and 5(iii) do not apply but the claim should be signed by the Secretary of the Authority.

- (2) Claims with all necessary documents should be forwarded to the:

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

LoCall: 1890 25 24 49
Telephone: +353 61 488 060
Fax: (061) 488 095
E-mail: unregvat@revenue.ie

WARNING: Any person who knowingly makes a false statement for the purpose of obtaining repayment of VAT is liable to penalties.