



## 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,  
Sarsfield House,  
Francis Street,  
Limerick,  
V94 R972.

Telephone: +353 1 738 3667

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.

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

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. Revenue's data protection policy and information on your data protection rights are available on [www.revenue.ie](http://www.revenue.ie).