

Claim for Refund of Value-Added Tax (VAT) on Certain Touring Coaches under the Value-Added Tax (Refund of Tax) (TOURING COACHES) ORDER 2012



1. Details of Claimant

Please complete in BLOCK LETTERS

Name:

Address:

Personal Public Service No. / Tax Reference No(s) :

E-mail Address:

Account Holder's Name: Telephone Number:

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

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

2. Details of Claim

Amount of Claim: €

Description of coach: Registration No. Engine No.

Chassis No. Year of Manufacture

Single-deck Coach: Tick ☒ the box

- The dimensions of the coach as designated by the manufacturer are not less than 2,700 millimetres in height, not less than 8,000 millimetres in length and not less than 775 millimetres in floor height, and ☐
- The coach underfloor luggage capacity is not less than 3 cubic metres ☐

Double-deck Coach: Tick ☒ the box

- The dimensions of the coach as designated by the manufacturer are not more than 4,300 millimetres in height and not less than 10,000 millimetres in length ☐

State how the coach was acquired (by outright purchase/hire purchase/lease/hire, etc.) (See notes on page 2)

- if the coach has been acquired by outright purchase or intra-Community acquisition or importation state the intended period of usage:
- if the coach has been acquired by means of a hire purchase or lease agreement state the period of the agreement:

3. Declaration

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

- (a) I am/We are engaged in the business of carriage for reward of tourists by road under contracts for group transport;
- (b) the coach concerned is for use by me/ (insert name of company) in Ireland in the business of carriage for reward of tourists by road under contracts for group transport;
- (c) I am/We are not entitled to a deduction or repayment of any of the VAT the subject of this claim under any other provision of the Value-Added Tax Consolidation Act 2010, or regulations made there under, or under any other enactment administered by the Revenue Commissioners;
- (d) I/We have complied with all the obligations imposed by the Value-Added Tax Consolidation Act 2010, the Income Tax Acts, the Corporation Tax Acts or the Capital Gains Tax Acts and any instruments made under those Acts in relation to the payment or remittance of taxes, interest and penalties required to be paid or remitted and the delivery of returns;

All the particulars given on this form are true and correct.

Signature: (Secretary) Date:

OFFICIAL USE ONLY

1. Warrant No.:
2. Examination By:
3. Checked by:
4. Amount Allowed:

Customer No.:
On:
On:

Important Notes

- 1.** In the case of an outright purchase or intra-Community acquisition or importation the intended period of usage must not be less than one year.
- 2.** In the case of lease/hire agreement(s) the period of leasing/hiring must not be less than 6 consecutive months.
- 3.** Repayment will not be made on the supply, intra-Community acquisition or importation of a vehicle which has been acquired either by outright purchase, hire purchase or lease agreement where the vehicle is more than 2 years old.
- 4.** 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 to be submitted in respect of the first claim. A Schedule of the VAT payable is required to be submitted 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.
- 5.** Claims for repayment of VAT must be made within 4 years from the end of the taxable period to which the claim relates.
- 6.** Repayment will not be made where the coach is used or intended to be used primarily for the provision of services other than transport services consisting of carriage for reward of tourists by road under contracts for group transport.
- 7.** A person who receives a refund of tax under VALUE-ADDED TAX (REFUND OF TAX)(TOURING COACHES) ORDER 2012 is obliged, on or before the 28th day following the end of a period of one year (review period) in the case of an outright purchase or an intra-Community Acquisition or importation OR following the end of a period of 6 consecutive months (review period) in the case of the hiring or leasing of the vehicle to carry out a review to establish whether conditions of the Order have been met. Where the conditions of the Order have not been met the person who received the refund is liable to repay the full amount of tax refunded and any interest due to Revenue. If s/he fails to do so within a further 28 days of the 28th day following the review period s/he will be liable to a penalty of €4,000.

Before you submit this claim form please ensure that:

You have completed sections 1 to 3 and signed the declaration.

You have attached all supporting documentation, i.e.

- the original purchase invoice
- a copy of the lease or hire agreement together with the original purchase invoice
- in the case of an intra-Community acquisition, an official receipt or other document establishing the amount paid together with the invoice issued by the supplier
- in the case of an importation, an official receipt or other document establishing the amount of tax paid and indicating the number of the relevant customs entry
- a copy of your current Tax Clearance Certificate
- **photocopies of supporting documentation are attached 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

Further copies of this form, may be obtained from the above address or downloaded from Revenue's website **www.revenue.ie**