

# Claim for Refund of Value Added Tax (VAT) on certain Medical Instruments and Appliances under the Value-Added Tax (Refund of Tax) (No. 23) Order, 1992



## 1. Details of Claimant

Please complete this section in **BLOCK LETTERS**

Name:

Address:

Personal Public Service No./Tax Reference No.

E-mail Address:  Telephone Number:

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

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

Account Holder's Name:

Name and Address of Hospital to which Instrument or Appliance is being/has been donated (if different to the above):

## 2. Details of Claim

Description of the Instrument or Appliance:

Cost of the Instrument or Appliance exclusive of VAT (must be €25,390 or more): €

Amount of VAT Claimed: €

## 3. Declaration

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

I hereby declare that:

(a) **I am** a “qualifying body” (i.e. a body of persons engaged in the operation of a hospital) and the instrument or appliance detailed above is being donated to us ☐  
**or**

**I am donating/have donated** the instrument or appliance detailed above to a “qualifying body” ☐

## OFFICIAL USE ONLY

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

Customer No.:   
On:  /  /   
On:  /  /

- (b) **I am not** entitled to a repayment of any of the VAT the subject of this claim under any provision of the Value-Added Tax Consolidation Act 2010 or under any instrument made under statute administered by the Revenue Commissioners other than the Value-Added Tax (Refund of Tax) (No. 23) Order, 1992
- (c) No part of the funds used, or to be used, in the purchase or importation of the instrument or appliance was, or is to be, provided, directly or indirectly, (i) by the State, (ii) by any board established by or under statute, (iii) by any public or local authority, (iv) by the “qualifying body” (v) by any body of persons associated with the “qualifying body” in the operation of a hospital, or (vi) by any other body of persons operating a hospital
- (d) The instrument/appliance is new and has been designed and manufactured for use solely in medical research or in diagnosis, prevention, or treatment of illness
- (e) The Minister for Health has recommended that a refund be made
- (f) I have borne or paid tax which became chargeable on or after the 29th day of January, 1992, in respect of the supply to, or importation by me of qualifying goods

All the particulars given in this application are true and correct.

Signature

Date (DD/MM/YY)

**IMPORTANT- Please read these notes before you submit your claim**

1. The Minister for Health, Hawkins House, Hawkins Street, Dublin 2 (Telephone +353 1 635 4000) must recommend that, having regard to the requirements of the health services in the State, a refund of VAT under the Order would be appropriate.
2. Repayment will not be made unless the instrument or appliance is new and has cost €25,390 or more (VAT exclusive).
3. Means of transport do not qualify for repayment
4. Claims for repayment must be made within four years from the end of the taxable period to which the claim relates.
5. The provision of the instrument/appliance must be by donation
6. The repayment may be claimed by whichever party actually paid the VAT, i.e. either the hospital or the donor.
7. **Before** you submit this claim form please **ensure** that:
  - you have completed sections 1 to 3.
  - you have signed the declaration in section 3.
  - you have attached all supporting documentation, i.e. original invoices or receipts for VAT paid on imported goods.
  - you have attached the necessary recommendation from the Minister for Health.
  - the invoices are legible, dated and show the VAT content, the supplier’s name, address and VAT number and an adequate description of the goods and services involved.
  - **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  
Telephone: (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)**