

Claim for Refund of Value Added Tax (VAT) on certain Medical Research Equipment under the Value-Added Tax (Refund of Tax) (No. 27) Order, 1995



1. Details of Claimant Body

Please complete this section in **BLOCK LETTERS**

Name:

Address:
(Incl. Eircode)

PPSN / 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 Research Institution / Educational Body 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 research institution or a university, college, school, or an educational body similar to a university, college, school) and the instrument or appliance detailed above is being donated to us to use for medical research in a laboratory, **or**

OFFICIAL USE ONLY

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

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

I am donating / have donated the instrument or appliance detailed above to a “qualifying body” to use for medical research in a laboratory

- (b) **I am not entitled** to a deduction or repayment of VAT under any provision of the Value-Added Tax Consolidation Act 2010, or under any instrument, other than the Value Added Tax (Refund of Tax) (No. 27) Order, 1995, made under statute administered by the Revenue Commissioners in respect of the supply, intra-Community acquisition or importation of goods where such goods are qualifying goods pursuant to the said Order
- (c) No part of the funds used, or to be used, in the purchase 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 medical research laboratory; or (vi) by any body of persons operating a medical research laboratory
- (d) The instrument / appliance is new and has been designed and manufactured for use solely in medical research
- (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 27th day of January, 1994, in respect of the supply of goods, the intra-Community acquisition of goods, or the importation of goods by me where such goods are qualifying goods

All the particulars given in this application are correct.

Signature

Date

IMPORTANT- Please read these notes before you submit your claim

1. The Health Research Board, 73 Lower Baggot Street, Dublin 2 (Tel.:(01) 676 1176 or Fax.: (01) 661 1856) must recommend that, having regard to the requirements of medical research 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 4 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 research institution / educational body 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 Health Research Board.
 - the invoices are legible, dated and show the VAT content, the supplier’s name and address, VAT number and an adequate description of the goods and services provided.
 - **photocopies of supporting documentation are attached if you wish the originals to be returned to you.**

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.

Claim Forms together with supporting documentation should be returned to:

Collector-General’s Division, Office of the Revenue Commissioners, Sarsfield House, Francis Street, Limerick, V94 R972.
Tel: 01 738 3667

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

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.