

Claim for Refund of Value Added Tax (VAT) incurred on gold under Section 90 Vat Act 2010



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:

2. Summary of Claim

Total Amount of Claim €

Please tick the provision of the VAT Act, 2010, as amended, under which this Claim is being made:

- Section 90, i.e. refunds of VAT on gold other than investment gold which has been subsequently transformed into investment gold and which is subsequently supplied exempt from VAT.
- Section 90, i.e. refunds of VAT incurred on services consisting of change of form, weight or purity of gold including investment gold and which is subsequently supplied exempt from VAT.
- Section 90, i.e. refunds of VAT incurred on goods and services linked to the **production** of investment gold which is subsequently supplied exempt from VAT.
- Section 90, i.e. refunds of VAT incurred on goods and services linked to the **transformation** of gold into investment gold which is subsequently supplied exempt from VAT.

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

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

Account Holder's Name

Name &
Address of Bank

OFFICIAL USE ONLY

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

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

Description of Investment Gold (including, where applicable, form, weight, quantity, purity and any other distinguishing features):

Cost of Gold to Purchaser:

€

3. Declaration

Anyone who knowingly makes a false statement for the purpose of obtaining repayment of VAT is liable to penalties. Please delete the alternatives in **bold** type below, as appropriate, and then sign the declaration below if satisfied that it is accurate.

I / **We** hereby declare that -

- (a) **I am not / we are not** registered, nor **am I / are we** required to register, for VAT;
- (b) **I am not / we are not** entitled to repayment of the VAT claimed under any other provision of the VAT Act, 2010, or of any other Act or instrument made under statute administered by the Revenue Commissioners; and
- (c) all the particulars furnished on this form are true and correct to the best of **my / our** knowledge and belief.

Signature

Date

Status

To be completed where the claimant doesn't sign (enclose your authority to sign)

IMPORTANT- Please read these notes before you submit your claim

1. Claims for repayment must be made within four years from the end of the taxable period to which it relates. The taxable periods are January / February, March / April, May / June, July / August, September / October, November / December each year.
2. **Before** you submit this claim form please **ensure** that:
 - you have completed sections 1 to 4 including signing the declaration in section 3 and enclosed the authority for signature where appropriate;
 - you have attached all supporting documentation, i.e.
 - if the claim for refund is being made under Section 90, **original** invoice(s) which issued in respect of the purchase or the import document(s) issued by Revenue and showing the Revenue Code number(s) in respect of the importation **and** the original invoices which issued in respect of the transforming services **and** the original document(s) which issued in respect of the supply of the exempt investment gold;
 - if the claim for refund is being made under Section 90, **original** invoice(s) which issued in respect of the transforming services and the original document(s) which issued in respect of the supply of the exempt investment gold;
 - if the claim for refund is being made under Section 90, original invoice(s) which issued in respect of the supply of goods and the original invoices which issued in respect of the production/transforming services and the original document(s) which issued in respect of the supply of the exempt investment gold;
 - 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 including invoices are attached if you wish the originals to be returned to you.**

4. Details of the Claim

Please complete Parts A, B, and / or C, as appropriate. If you have insufficient space please use a separate sheet

PART A: CLAIM PURSUANT TO SECTION 90 VAT ACT, 2010

Details relating to the gold on which the refund of VAT is claimed

Was the gold in respect of which the refund is claimed: (Tick appropriate box)

- purchased in Ireland?
- an Intra-Community acquisition?
- imported into Ireland?

Name of Supplier:

Address of Supplier:

VAT Registration No. (if any) of Supplier:

Date of Purchase / Intra-Community Acquisition/Importation: / /

Date of Issue of Invoice: / /

Description of the Gold (e.g. form, weight, quantity):

Cost of Gold excluding VAT: €

Amount of VAT incurred: €

Total cost of Gold (i.e. including VAT): €

Details relating to the transformation of gold into Investment Gold

Name of Transformer:

Address of Transformer:

VAT Registration No. (if any) of Transformer:

Description of Transforming Services (e.g. change of form, weight or purity):

Date of Supply of Transforming Services: / /

Date of Issue of Invoice: / /

Cost of Transforming Services excluding VAT: €

Amount of VAT incurred: €

Total Cost of Supply of Transforming Services (including VAT): €

Details relating to the Supply of Exempt Investment Gold

Name of Purchaser:

Address of Purchaser:

VAT Registration No. (if any) of Purchaser:

Date of Supply: /

Description of Investment Gold (including, where applicable, form, weight, quantity, purity and any other distinguishing features):

Cost of the Gold to the Purchaser: €

PART B: CLAIM PURSUANT TO SECTION 90 VAT ACT, 2010

Details of the services in respect of which refund is being claimed

Name of Transformer:

Address of Transformer:

VAT Registration No. (if any) of Transformer:

Description of Transforming Services (e.g. change of form, weight or purity):

Date of Supply of Transforming Services: /

Date of Issue of Invoice: /

Cost of Transforming Services excluding VAT €

Amount of VAT incurred: €

Total Cost of Supply of Transforming Services (including VAT): €

Details relating to supply of exempt Investment Gold

Name of Purchaser:

Address of Purchaser:

VAT Registration No. (if any) of Purchaser:

Date of Supply: /

Description of Investment Gold (including, where applicable, form, weight, quantity, purity and any other distinguishing features):

Cost of the Gold to the Purchaser: €

PART C: CLAIM PURSUANT TO SECTION 90

Details of the goods linked to the production of/transformation into Investment Gold

Were the goods: (Tick appropriate box)

purchased in Ireland?

an Intra-Community acquisition?

imported into Ireland?

Name of Supplier:

Address of Supplier:

VAT Registration No. (if any) of Supplier:

Date of Purchase / Intra-Community Acquisition / Importation:

Date of Issue of Invoice:

Description of the Goods:

Cost of Goods excluding VAT:

Amount of VAT incurred:

Total cost of Goods (i.e. including VAT):

Details of the Services linked to the production of / transformation of gold into Investment Gold

Name of Supplier:

Address of Supplier:

VAT Registration No. (if any) of Supplier:

Date of Supply

Date of Issue of Invoice:

Description of Services involved:

Cost of Service(s) excluding VAT

Amount of VAT incurred:

Total Cost of Services (including VAT):

Details of the Services linked to the production of / transformation of gold into Investment Gold

Name of Supplier:

Address of Supplier:

VAT Registration No. (if any) of Supplier:

Date of Supply:

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 (including photocopies, where appropriate) should be returned to:

Office of the Revenue Commissioners,
Collector-General's Division,
VAT Refund Scheme Section,
Sarsfield House,
Francis Street,
Limerick,
V94 R972

Telephone: 01 738 3663

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.