# Vat 58 Guidance for Customers Claiming Refund of VAT for Flat-Rate farmers SI 201/2012

Document updated December 2024

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## Overview

The 'eRepayment Claims' Application is an online facility which allows customers to complete a range of repayment forms online, through ROS and myAccount. This document outlines the process to submit an application for a VAT refund which is available to Flat-Rate Farmers.

## General Terms of the Scheme

Unregistered Farmer VAT Claims are made on a self-assessment basis and are risk-assessed for review by Revenue. Customers should satisfy themselves that any claim under VAT58 complies with the Refund order. Customers are advised to provide supporting documentation, photos, detailed description of works carried out to the building or structure to allow for the installation of equipment and any contracts associated with same when submitting claims.

Only claims of €125 or more can be made, and customers must have demonstrated farming income/trading on previously filed Income Tax returns. Prior to making any claim under this Order, customers should refer to the recently published Flat-rate Farmers Refund Order Tax and Duty Manual to determine if a claim is appropriate.

## Making a Claim

### ROS

The customer must log into ROS and go to the *'Other Services'* section in the *'My Services'* area of ROS. The application can be launched from here by clicking on the eRepayment Claims option.

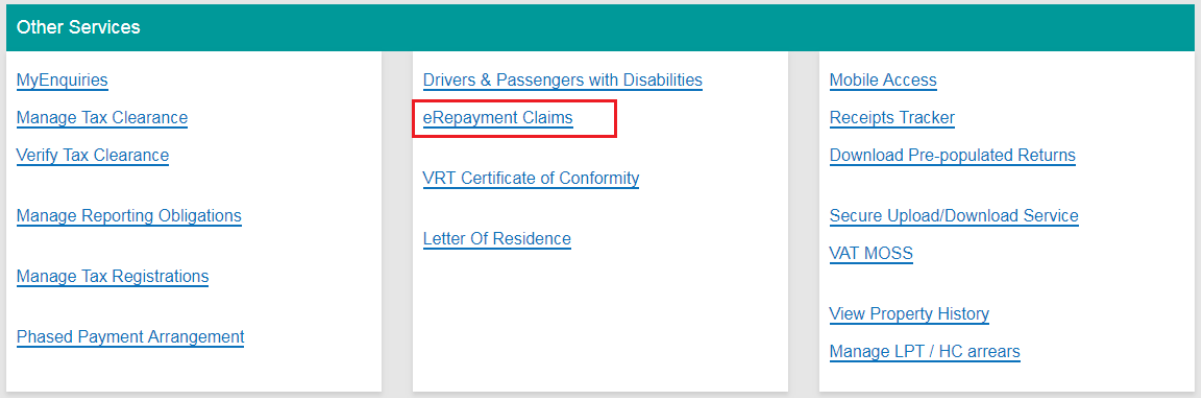


*Figure 1 Screenshot showing ROS Other Services Screen with eRepayments highlighted.*

### Agent Access

It is possible for Agents to log in to ROS and submit claims on behalf of customers, however, they must be registered as an Agent for that customer on ITP for any taxhead. An agent will not be able to file a UVAT claim on ROS for a customer if they are not the registered agent for any other taxhead. Agents should ensure, when completing an application in ROS, that any claim submitted is in respect of the correct client.

### MyAccount

The eRepayment Claims application can be accessed through myAccount via the 'eRepayments' link on the 'Payments/Repayments' screen:

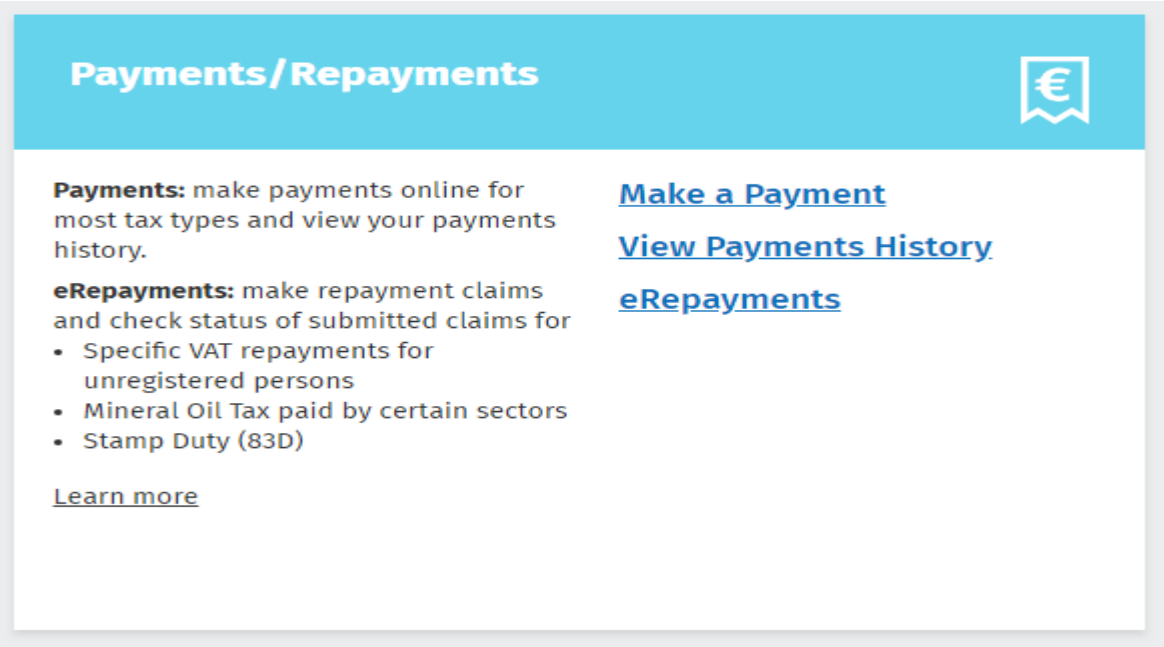


*Figure 2 Screenshot showing eRepayments option on MyAccount*

### Welcome Screen

Once logged in to the application, a welcome screen is displayed. This provides the customer with an introduction to the application, explains its purpose, and who should use it. Customers should select the 'Make a claim' tab to proceed with making a new claim. If a customer wishes to amend a submitted claim, selecting 'Manage your claims' would enable them to do so.

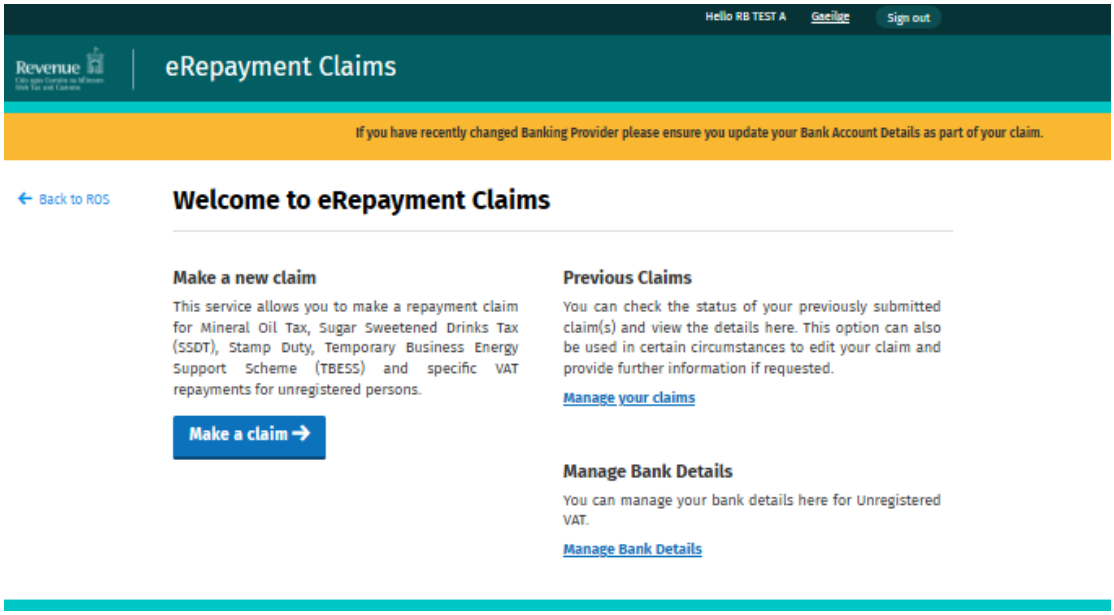


*Figure 3 Screenshot showing eRepayment home screen*

## Claim Process

Customers should first select VAT in order to make a Vat 58 or VAT 71 claim, and then select 'Continue'.

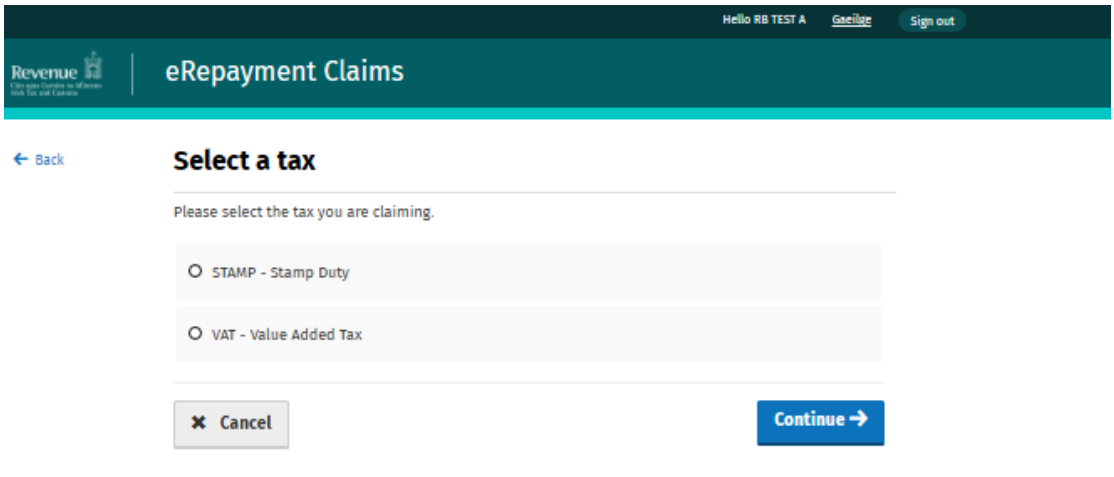


*Figure 4 Screenshot showing options for selection including VAT on select a tax option on eRepayments*

Customers should then select the Form 58 claim type and select 'Continue'.

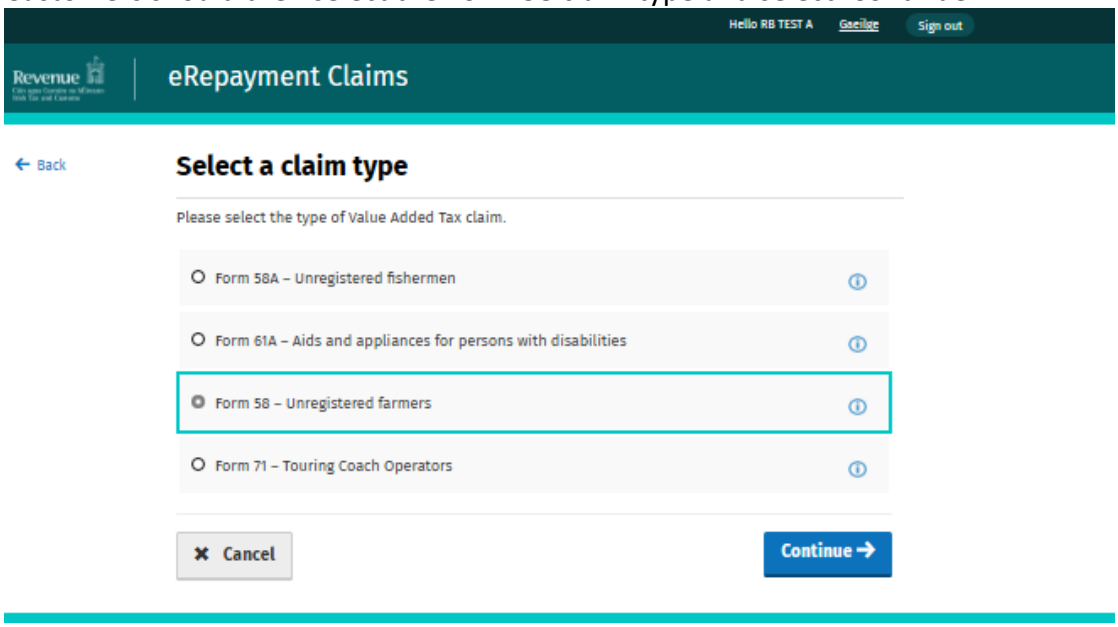


*Figure 5 Screenshot showing Form 58 options for claim type with Form 58 selected*

## Vat 58 Form

When a customer commences submission of a Form 58, they will be presented with a screen which will provide them with a brief overview of:

- Who can make this claim.
- What details and/or documents are required.
- The steps involved in making the claim.

The customer will be able to proceed to the Claim Details screen when they click the 'Continue' button. (See next page)

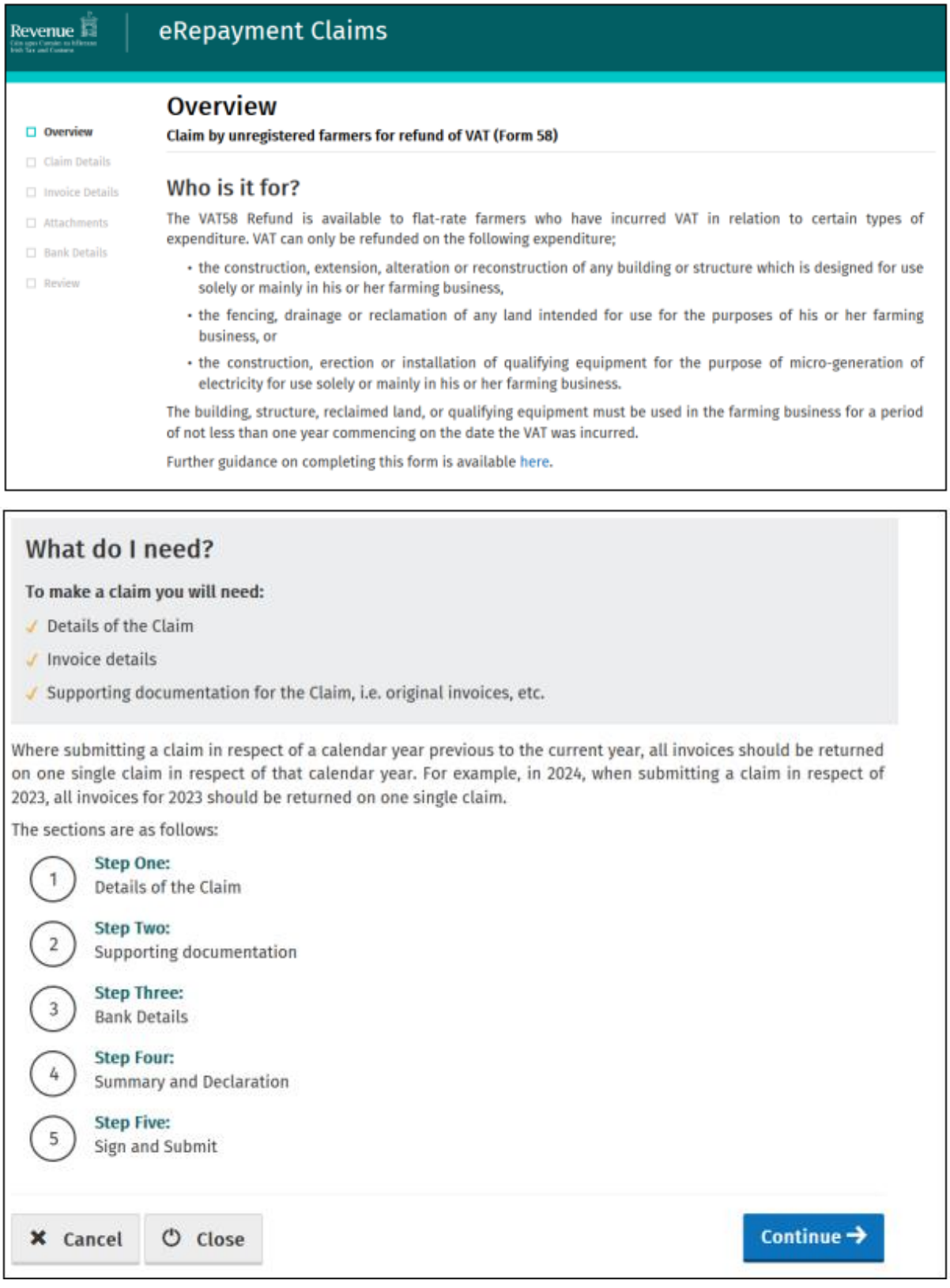


*Figure 6 Screenshot showing Overview screen which outlines the steps required to make an online claim.*

### Form 58 Claim Details

This screen will allow the customer to enter specific details of the claim being made. The user must fill in all the mandatory fields in order to proceed to the Invoice Details screen. The customer must tick at least one of the following 3 boxes; Farm Buildings or Structures, Land Improvement, or Qualifying Equipment for the micro-generation of electricity.

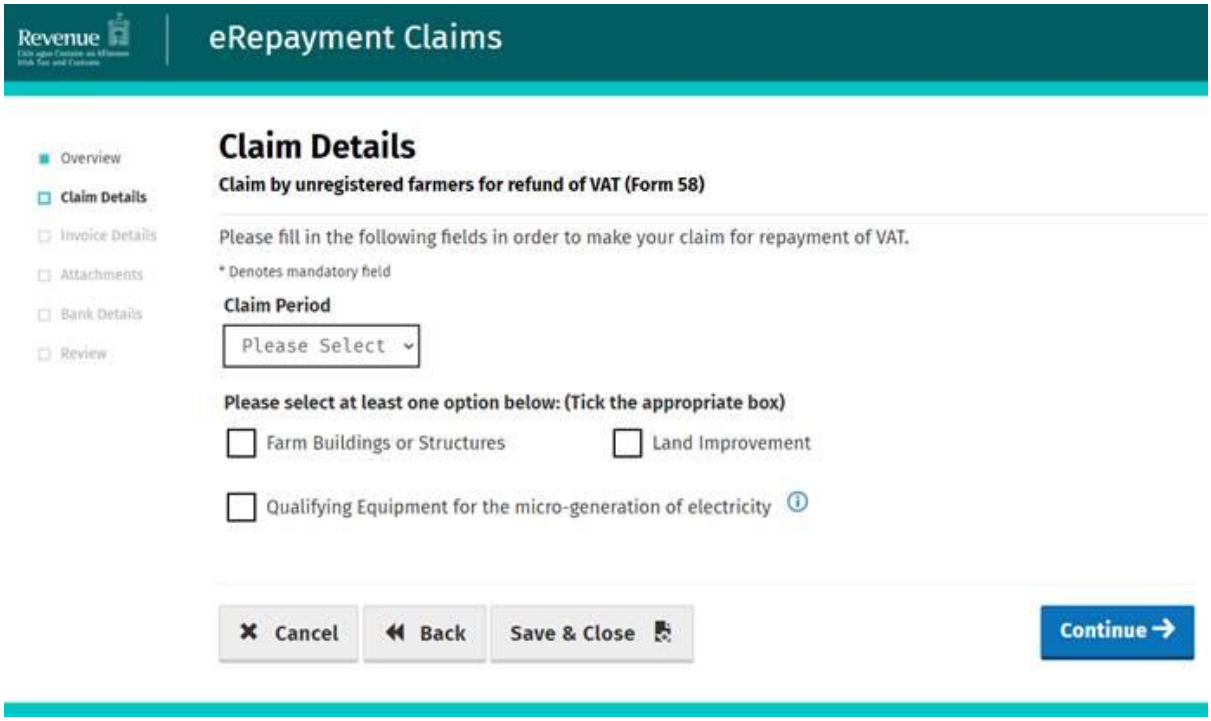


*Figure 7 Screenshot showing claim detail screen including Claim period and category of claim.*

Where the customer selects the 'Farm Buildings or Structures' option, then a text field will appear requesting a detailed description of the work being carried out as well as the start and end date of the work. Also, some check boxes to be used if the customer has built a well or a new road. Where the customer selects 'Qualifying Equipment for the purpose of micro-generation of electricity' then three text boxes will appear so that they may input details of the type of equipment and where it is installed. Where the customer selects 'Land Improvement' then three check boxes will appear: Fencing, Drainage and Reclamation. The customer must select at least one if Land Improvement was selected.

Once all mandatory fields have been filled and validated the customer will be able to proceed to the next page using the 'Continue' button.

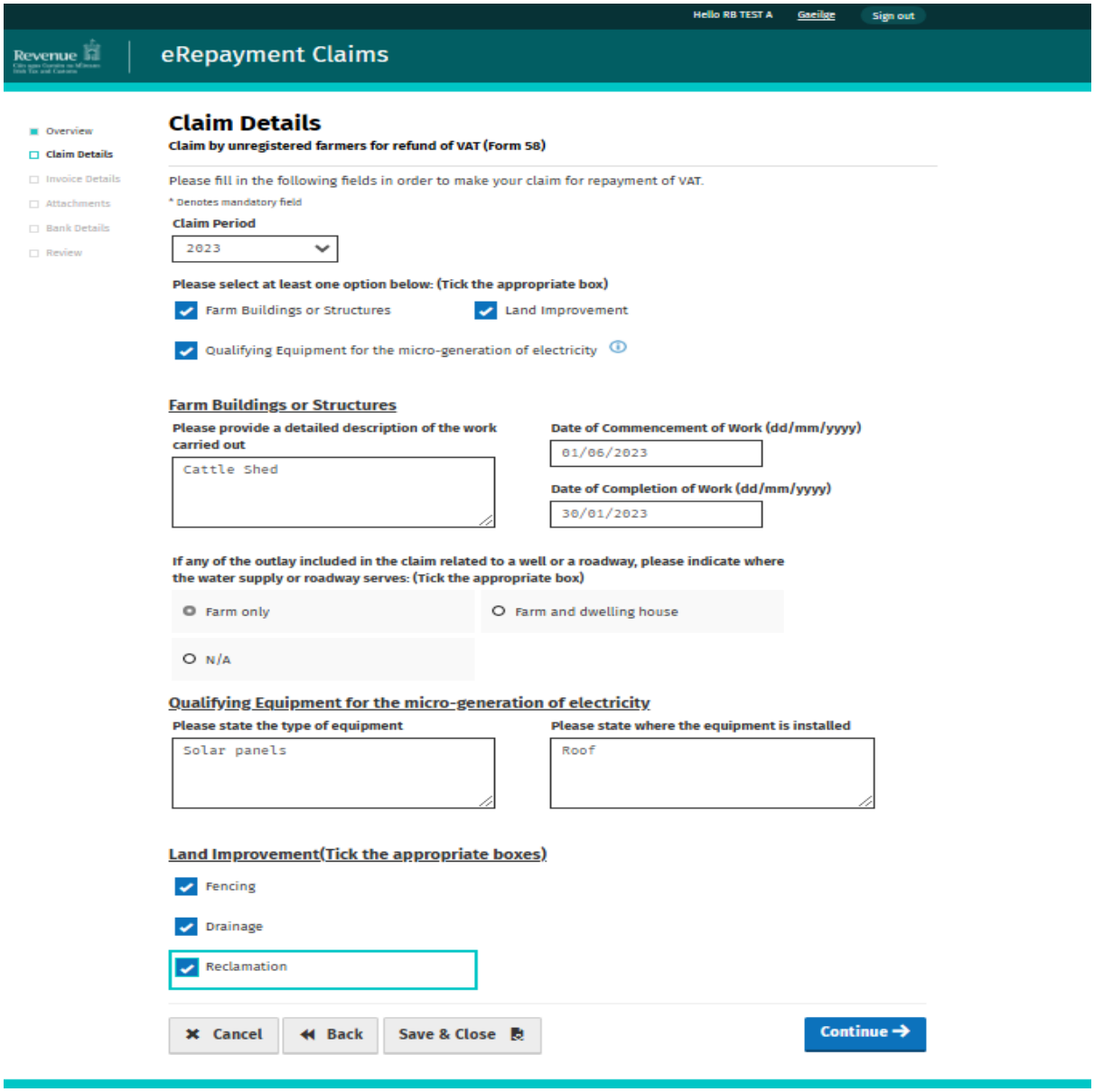


*Figure 8 Screenshot showing expanded items when options selected.*

## Invoice Details Screen

The customer must complete all the mandatory fields on the invoice details screen before proceeding to the Supporting Documentation screen. All fields will be validated when the customer clicks on the next field. The customer must input the details of each invoice for which they wish to make a claim.

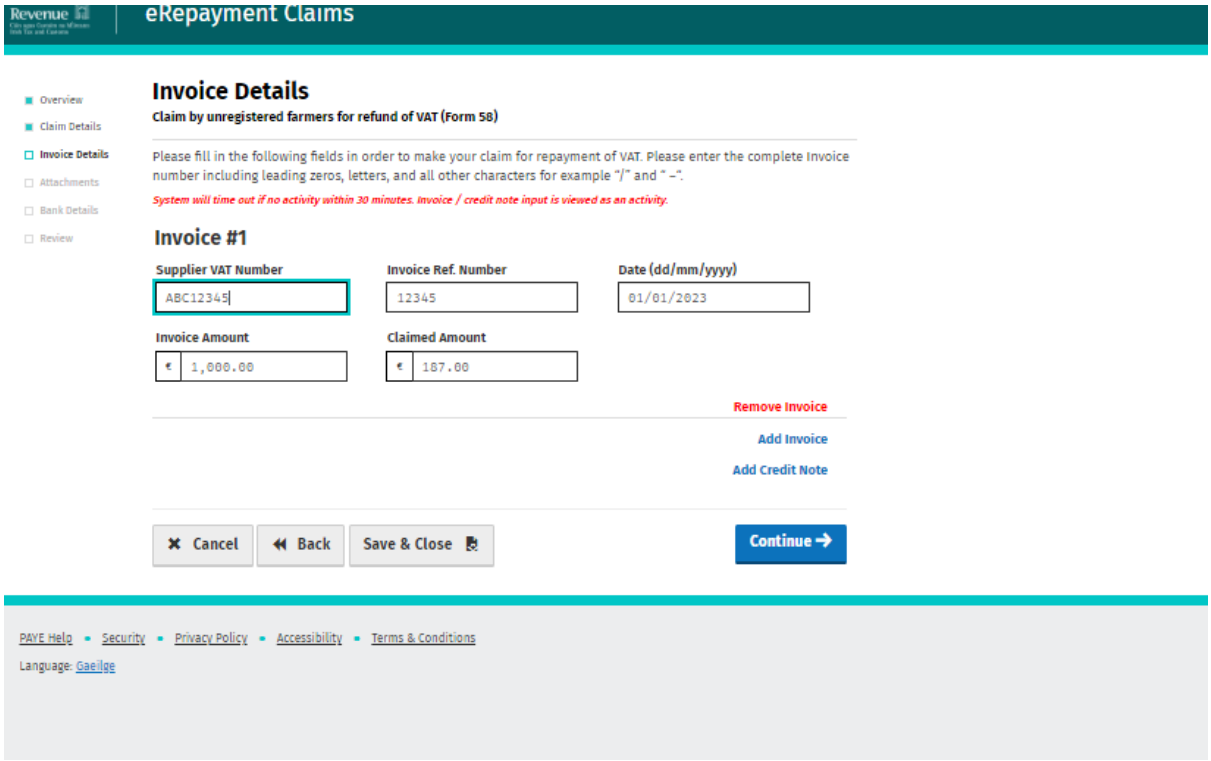


*Figure 9 Screenshot showing screen for entry of invoice details.*

When inputting the invoice details, all fields are required to be completed.

Supplier Vat Number must be in the format of 7 numbers followed by one or 2 Alpha characters as applicable i.e., 1234567AA. The invoice reference number must be exactly as recorded on the invoice, including any leading 00 numeric or any alpha characters, for example, where an invoice displays SI-000123 this should be input as SI-000123, and not 123, 00123, SI123 or SI000123. Where an invoice contains a combination of allowable and non-allowable items, the customer should use the claimed amount field to account only for allowable claimed items. The full value of the corresponding invoice should be entered in the invoice amount field. The 'Add/Remove Invoice' options will allow the customer to add further invoices or remove an invoice if required. Credit notes can also be added.

## Form 58 Supporting Documentation

It is a requirement that all invoices for which a claim is being submitted are uploaded as part of the claim.

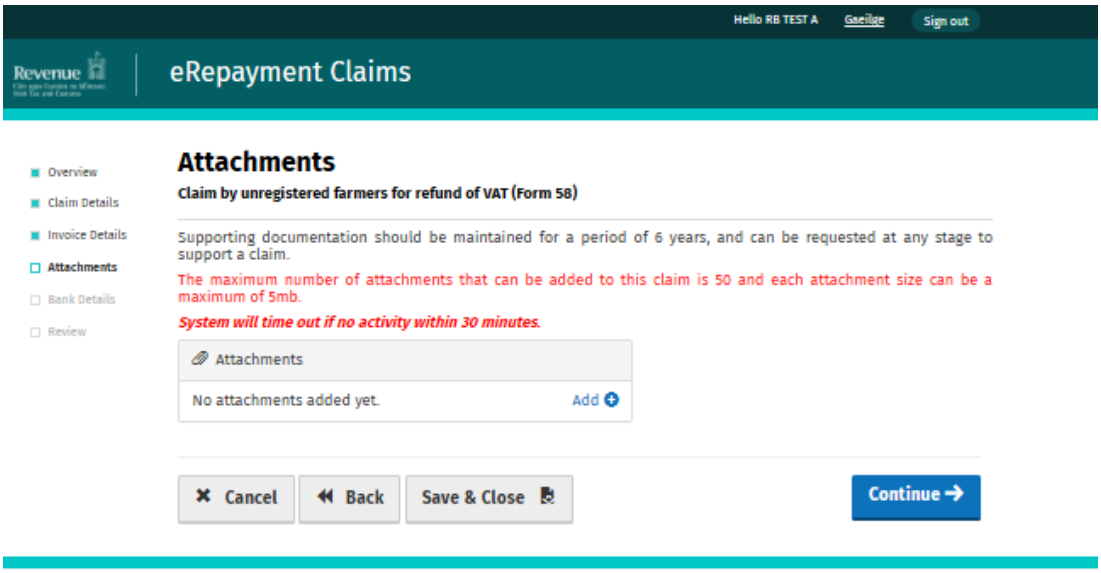


*Figure 10 Screenshot showing screen where attachments can be uploaded*

Invoices can be scanned onto computers/laptops using scanners or scanning apps available on most smartphones and then uploaded to e-repayments. To expedite the review process please upload invoices in the order in which they were entered in the invoice detail screen. Customers can upload all invoices on a single attachment or individually.

Attachments should be named in a manner so as to indicate which attachment refers to which invoice e.g., invoices 1 – 10 if grouped or invoice no. if individually uploaded.
When attaching documentation, the accepted file formats are:
"pdf","txt","xls","jpg","jpeg","doc","docx","xlsx","xlsm","csv","png".

The maximum file size allowed is 5mb per attachment and a maximum of 50 attachments can be added to the claim. Where a customer is submitting more than 50 invoices on a claim, the remaining invoices can be submitted through MyEnquiries on ROS or MyAccount. Clicking the 'Continue' button, will bring the user to the Bank Details Screen, while the 'Back' button will bring the user to the previous screen.

### Bank Details Screen

First time claimants must input bank details**.** For further claims, bank details previously supplied will automatically populate. The customer can amend these details by overwriting the displayed details where required.

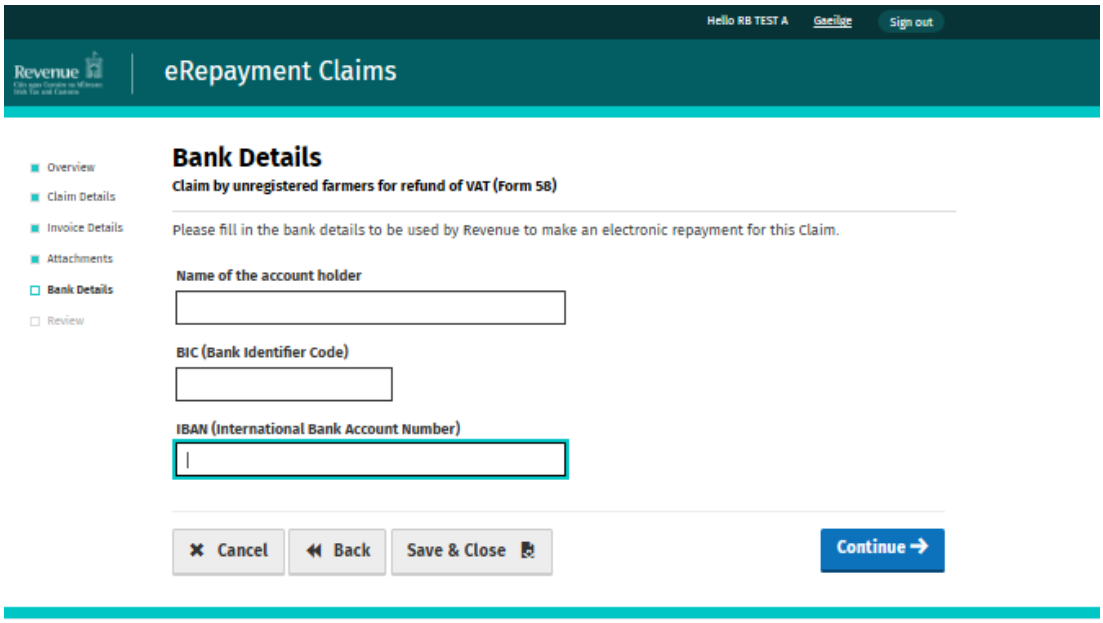


*Figure 11 Screenshot showing screen for input of Bank Details*

Where there are no active bank details recorded for VAT58 for previous claimants, the customer has the option to input bank details under 'Manage bank details'.

Selecting the 'Continue' button will bring the user to the Summary Screen. This screen will show the customer a summary of what they have input or viewed.

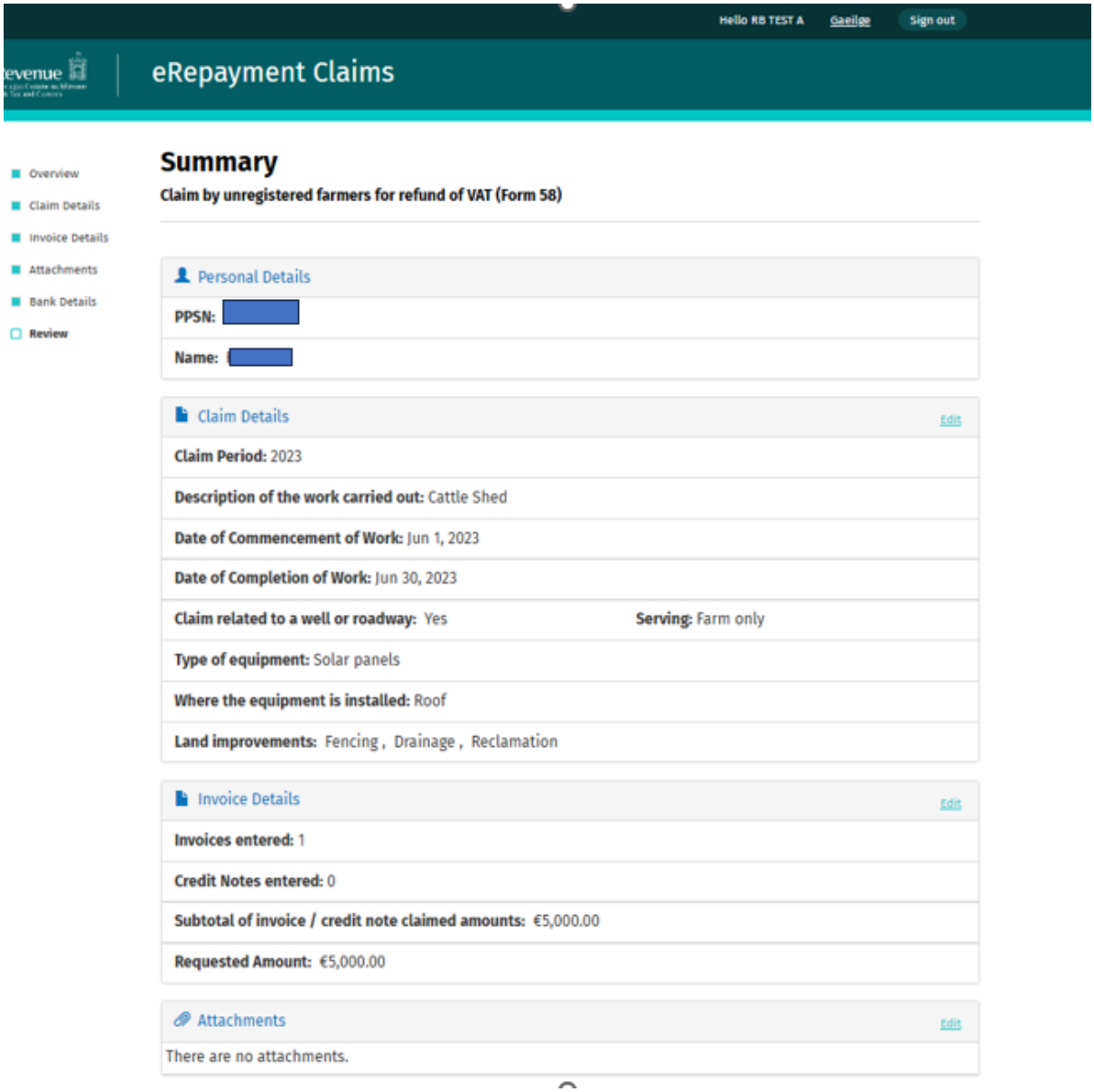


*Figure 12 Screenshot showing summary of claim.*

Where a customer has a tax liability on file, the system will offset directly into that liability before any remaining refund issues. However, where the liability is not yet established e.g., Preliminary Income Tax, the customer can opt to have the refund offset manually by Revenue to that Tax.

In the input/amend mode on ROS or myAccount, the customer is required to complete a declaration. After completing the declaration, the customer can proceed with the claim by clicking the 'Submit' button. This will take them to the ROS/ myAccount sign and submit screens.

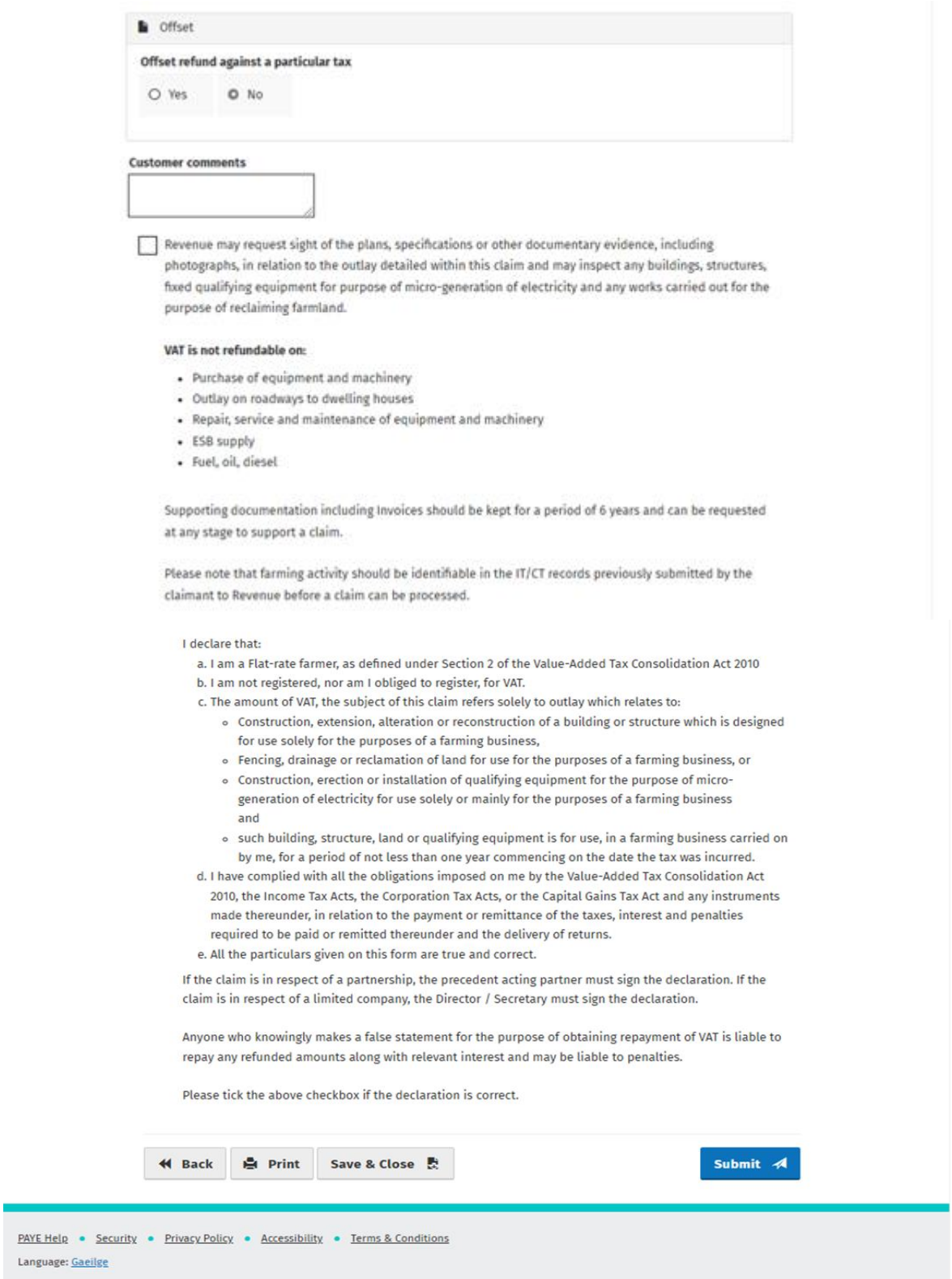


*Figure 13 Screenshot showing offset request and declaration screen.*

Once submit is selected, the customer will be requested to sign and submit the form. Once Sign and submit is selected the customer is returned to the confirmation screen. The confirmation screen confirms the submission of the claim, and from here the customer can return to the Welcome Screen by pressing the 'Back' button on the screen.

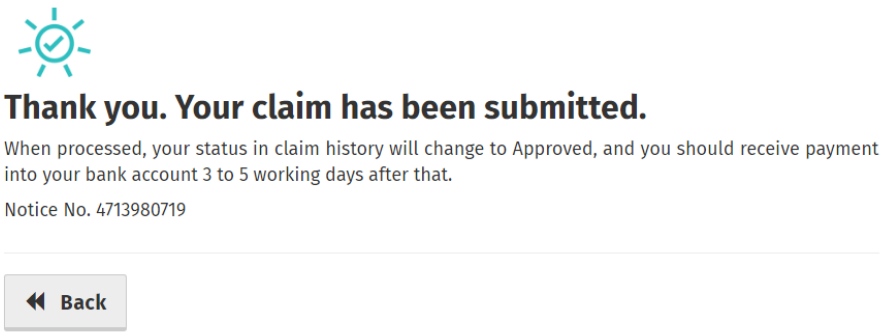


*Figure 14 Screenshot showing claim submission screen.*

## Claim Processing

Once a claim has been submitted, the claim will be processed by Revenue systems. Claims that are not selected for review will be approved for payment within 5 working days. Where a claim is selected for review, Revenue has the option to approve, reject or partially approve[1] a claim. Customers can view the status of their claim through the Claim History Screen.

[1] Partially Approve functionality was released in May 2024

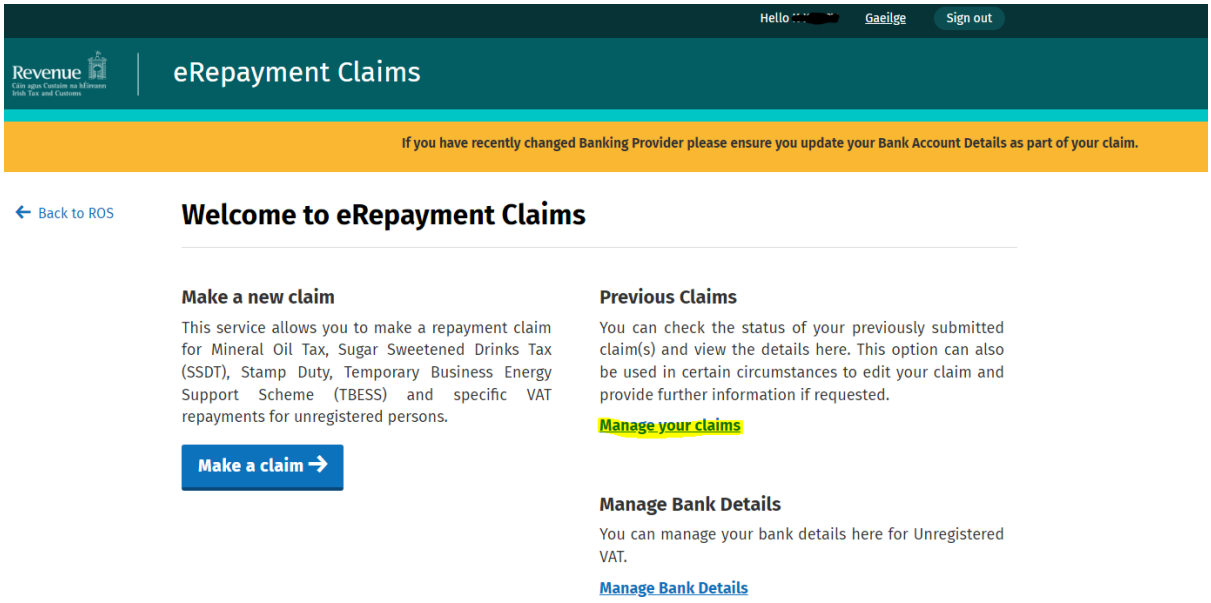


*Figure 15 Screenshot showing Welcome screen on eRepayments.*

## Claim History Screen

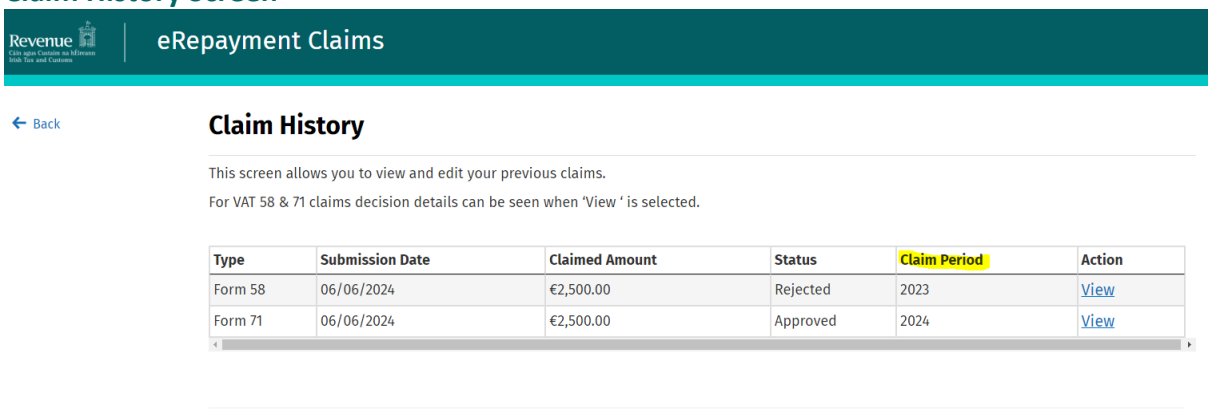


*Figure 16 Screenshot showing claim at status of Pending on Claim History Screen*

Customers can view the status of their claim by selecting a 'View' link for each claim which opens the summary screen for the submitted claim. A status of 'Approved' 'Rejected' or 'Partially Approved' means a decision has been made in relation to the claim, and any funds due will have been issued for refund.

Where a claim is at a status of 'Reviewing', the claim is under consideration by Revenue, and no amendments can be made, unless Revenue requires more information. In such cases, Revenue will send a request to the customer to make an amendment or supply further information, and the claim will move to a status of 'Info required'.

Where the claim is at a status of 'Pending' or 'Info Required' the customer can amend a submitted claim by clicking 'Edit' on the claim history screen.

### Partially Approved Claims

A status of Partially approved has been added to the decision status.

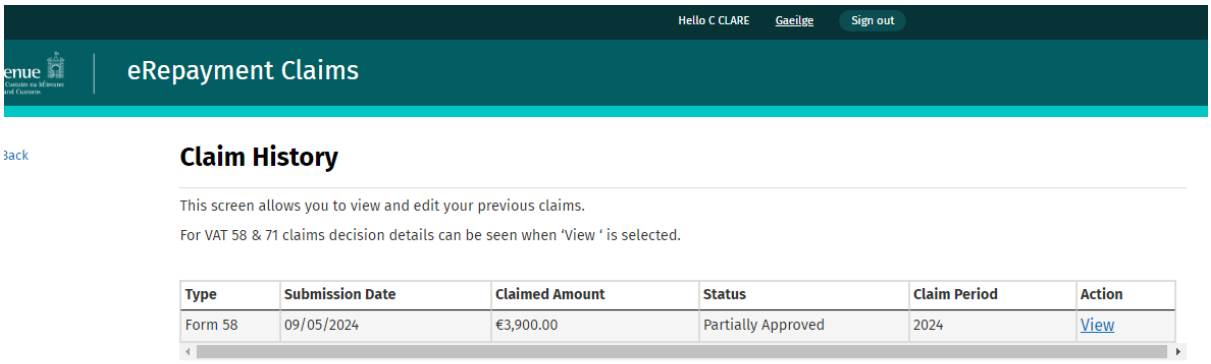


*Figure 17 Screenshot showing a claim with status of Partially Approved in Claim History*

This addition will reduce the requirement for claims to be returned to the customer for amendment under 'Return for Further Information', or the need to reject claims where only part of the invoiced amount is allowable, thus expediting payments for customers where not all items claimed are eligible for repayment. Where a claim is disapproved or partially approved, customers will also be advised of their right to appeal the claim decision to the Tax Appeals Commission.

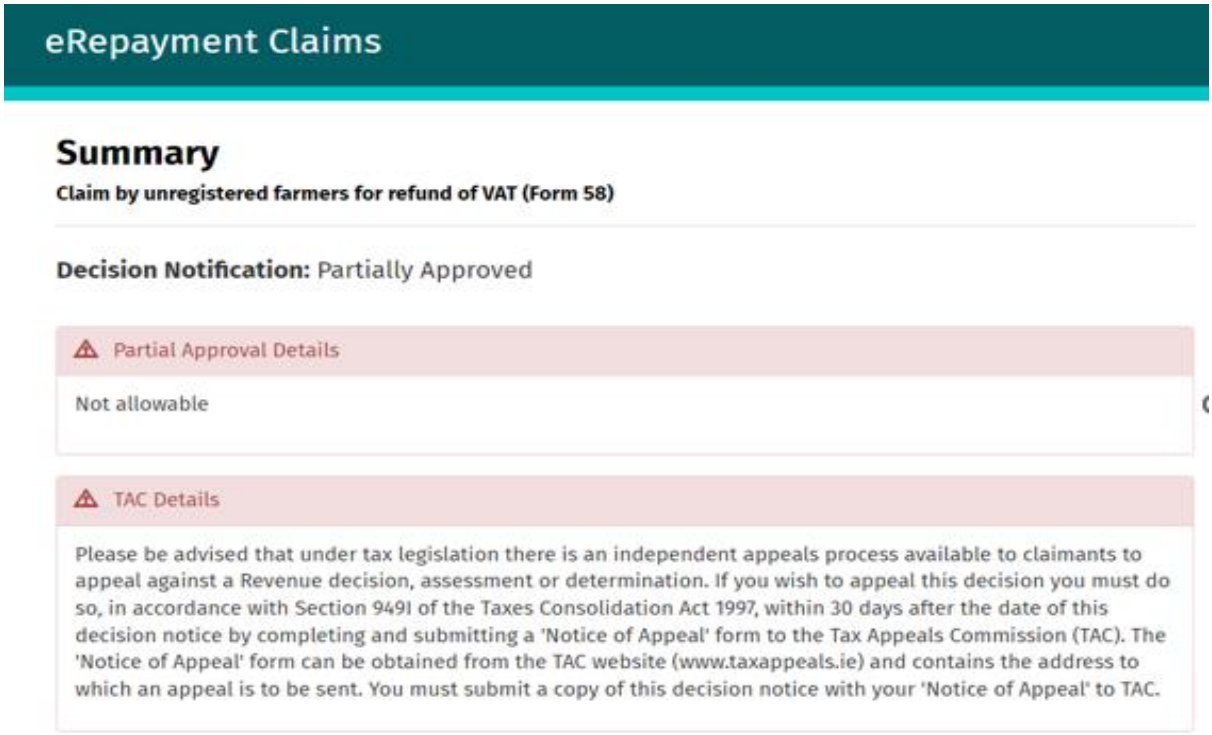


*Figure 18 Screenshot showing notification to customer of right to appeal to TAC.*