

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.

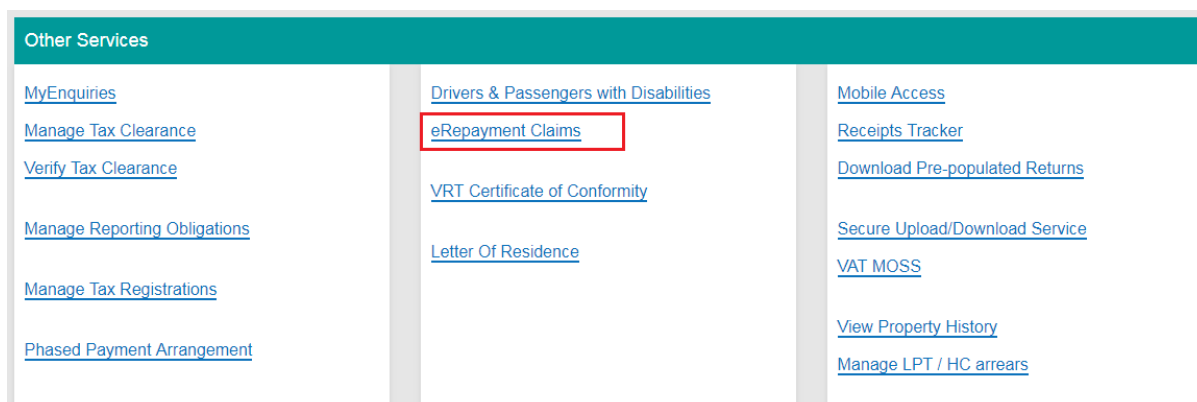


Figure 1 Screenshot showing ROS Other Services Screen with eRepayments highlighted.

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.

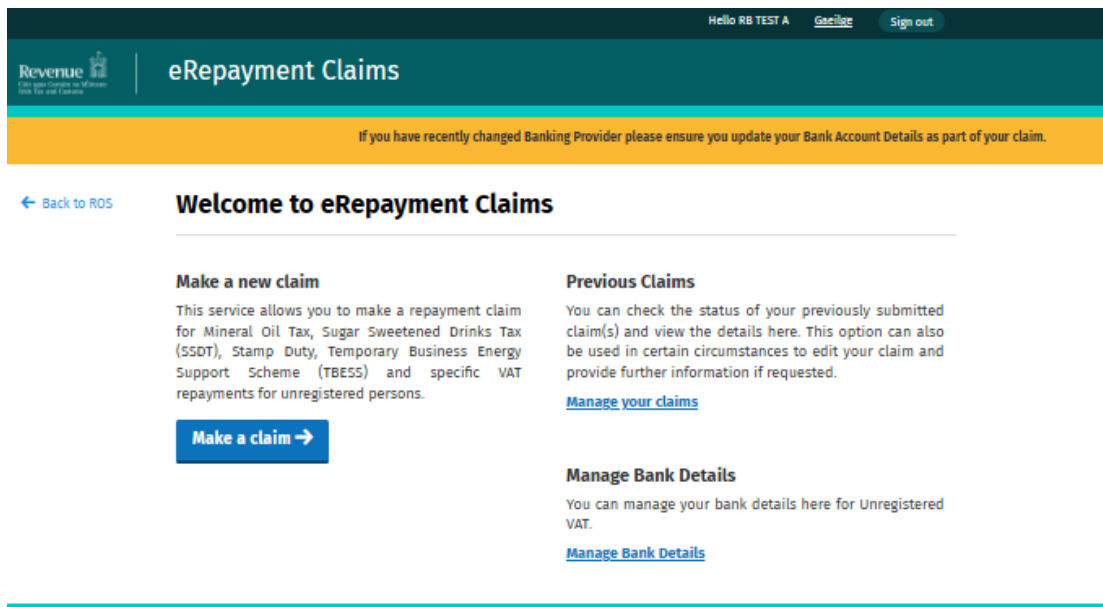


Figure 3 Screenshot showing eRepayment home screen

Claim Process

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

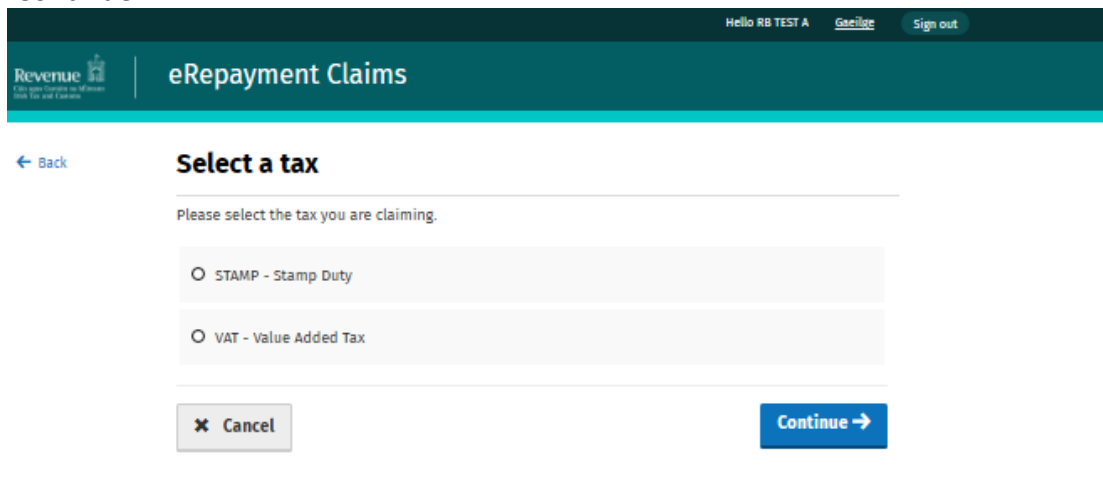
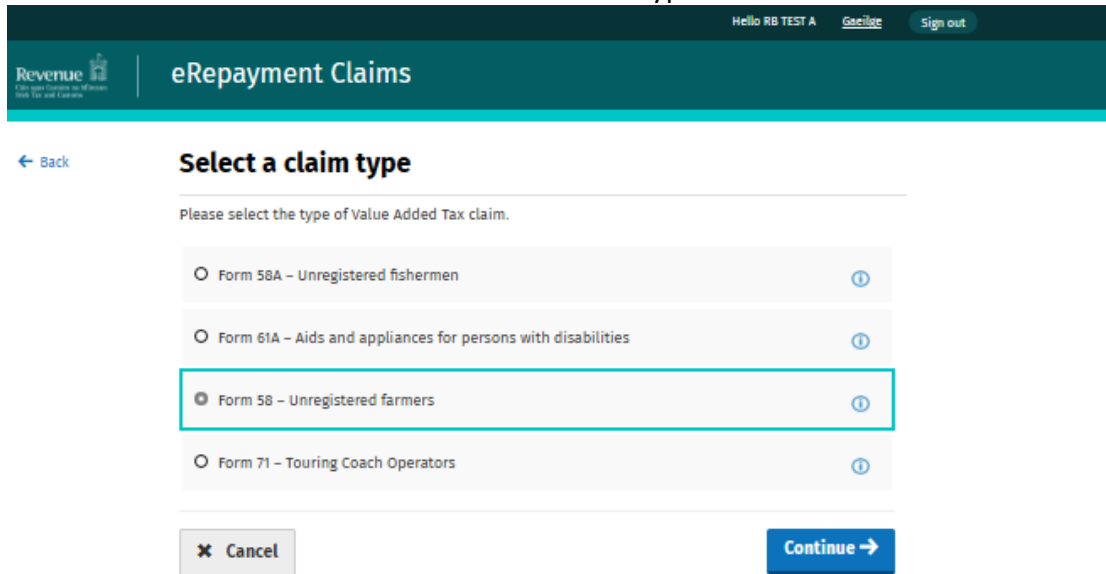


Figure 4 Screenshot showing options for selection including VAT on select a tax option on eRepayments

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



The screenshot shows the Revenue eRepayment Claims interface. At the top, there is a header with the Revenue logo and the text 'eRepayment Claims'. Below the header, there is a navigation bar with 'Hello RB TEST A', 'Cancel', and 'Sign out' links. The main content area is titled 'Select a claim type' and contains the instruction 'Please select the type of Value Added Tax claim.' Below this, there is a list of four claim types, each with a radio button and an information icon:

- Form 58A - Unregistered fishermen
- Form 61A - Aids and appliances for persons with disabilities
- Form 58 - Unregistered farmers
- Form 71 - Touring Coach Operators

At the bottom of the list, there are two buttons: 'Cancel' and '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)

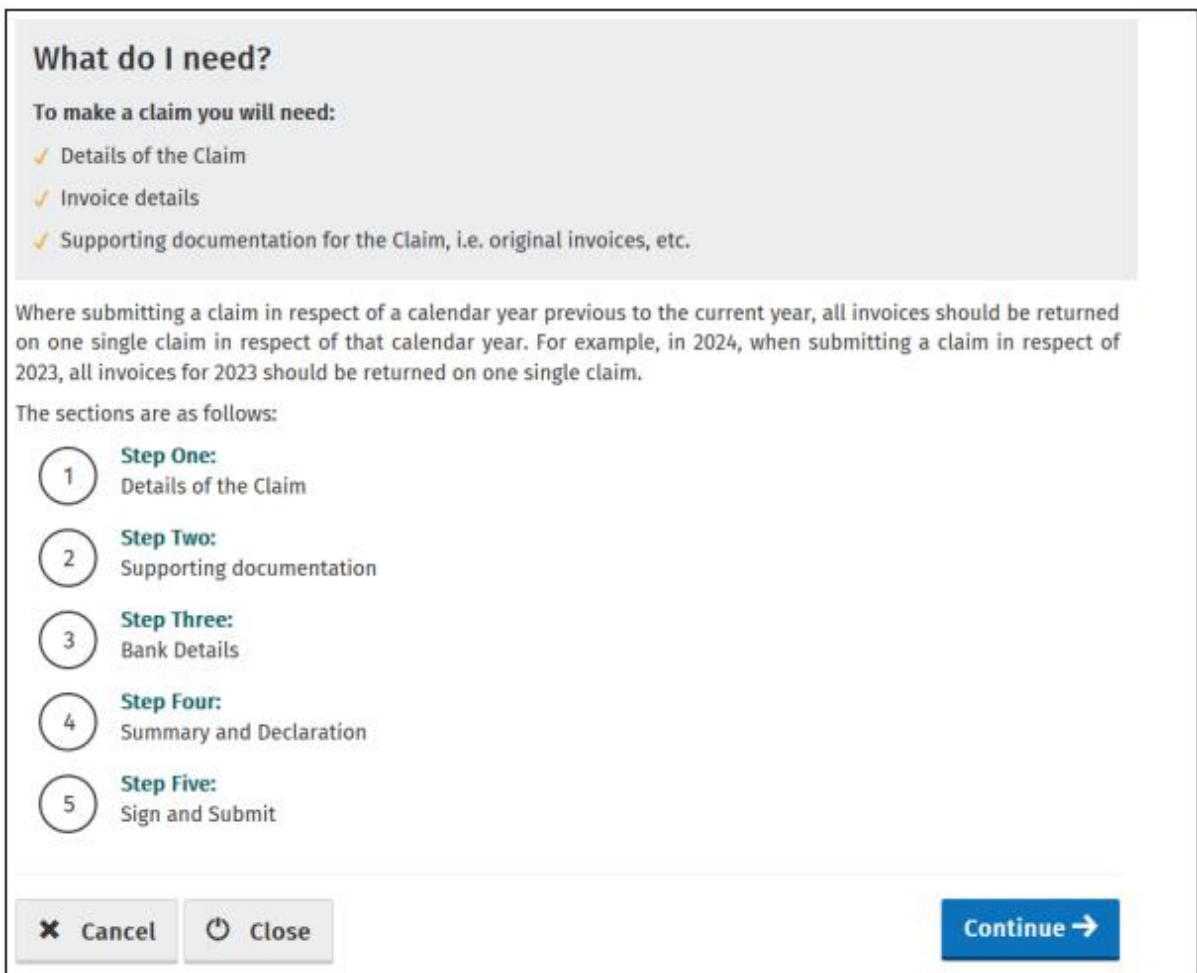
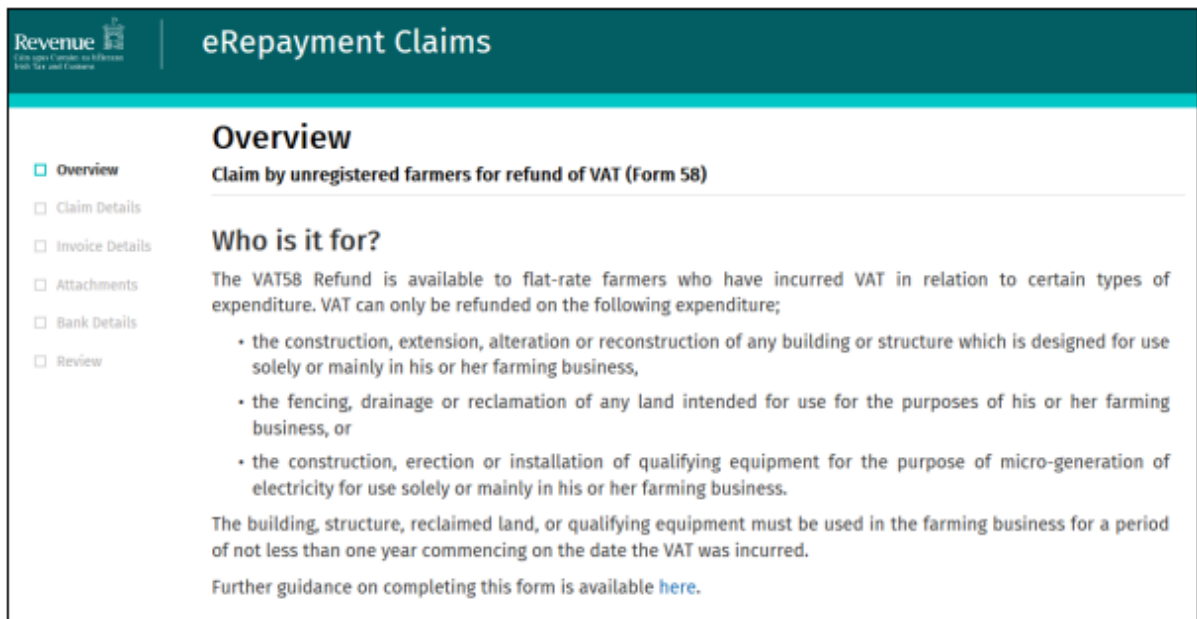


Figure 6 Screenshot showing Overview screen which outlines the steps required to make an online claim.

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.

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Economic Justice as Mission
With Tax and Customs

eRepayment Claims

Claim Details

Claim by unregistered farmers for refund of VAT (Form 58)

Please fill in the following fields in order to make your claim for repayment of VAT.

* Denotes mandatory field

Claim Period

Please Select

Please select at least one option below: (Tick the appropriate box)

Farm Buildings or Structures Land Improvement

Qualifying Equipment for the micro-generation of electricity ⓘ

Cancel Back Save & Close Continue →

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.

Revenue
The State Customs & Excise
DUBLIN, IRELAND

Hello RB TEST A [Go Home](#) [Sign out](#)

eRepayment Claims

- Overview
- Claim Details**
- Invoice Details
- Attachments
- Bank Details
- Review

Claim Details

Claim by unregistered farmers for refund of VAT (Form 5B)

Please fill in the following fields in order to make your claim for repayment of VAT.

* Denotes mandatory field

Claim Period

2023

Please select at least one option below: (Tick the appropriate box)

Farm Buildings or Structures Land Improvement

Qualifying Equipment for the micro-generation of electricity ⓘ

Farm Buildings or Structures

Please provide a detailed description of the work carried out

Cattle Shed

Date of Commencement of Work (dd/mm/yyyy)

01/06/2023

Date of Completion of Work (dd/mm/yyyy)

30/01/2023

If any of the outlay included in the claim related to a well or a roadway, please indicate where the water supply or roadway serves: (Tick the appropriate box)

Farm only Farm and dwelling house

N/A

Qualifying Equipment for the micro-generation of electricity

Please state the type of equipment

Solar panels

Please state where the equipment is installed

Roof

Land Improvement (Tick the appropriate boxes)

Fencing

Drainage

Reclamation

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.

The screenshot shows the 'Attachments' screen in the 'eRepayment Claims' system. The page header includes the Revenue logo and the text 'eRepayment Claims'. The user is logged in as 'Gaelige' and has a 'Sign out' button. The main heading is 'Attachments' for a 'Claim by unregistered farmers for refund of VAT (Form 58)'. The text explains that supporting documentation should be maintained for 6 years and can be requested at any stage. It also states that the maximum number of attachments is 50 and each attachment size can be a maximum of 5mb. A warning message says 'System will time out if no activity within 30 minutes.' Below this is a section for 'Attachments' with a message 'No attachments added yet.' and an 'Add' button. At the bottom are buttons for 'Cancel', 'Back', 'Save & Close', and 'Continue'.

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.

Revenue
The Tax Authority of Ireland
Táinigimid arís le chéile

Hello RB TEST A [Gaeilge](#) [Sign out](#)

eRepayment Claims

- Overview
- Claim Details
- Invoice Details
- Attachments
- Bank Details**
- Review

Bank Details

Claim by unregistered farmers for refund of VAT (Form 58)

Please fill in the bank details to be used by Revenue to make an electronic repayment for this Claim.

Name of the account holder

BIC (Bank Identifier Code)

IBAN (International Bank Account Number)

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.

Revenue
HM Revenue & Customs

Hello RB TEST A [Gaillee](#) [Sign out](#)

eRepayment Claims

- Overview
- Claim Details
- Invoice Details
- Attachments
- Bank Details
- Review

Summary

Claim by unregistered farmers for refund of VAT (Form 58)

Personal Details

PPSN: [REDACTED]

Name: [REDACTED]

Claim Details [Edit](#)

Claim Period: 2023

Description of the work carried out: Cattle Shed

Date of Commencement of Work: Jun 1, 2023

Date of Completion of Work: Jun 30, 2023

Claim related to a well or roadway: Yes **Serving:** Farm only

Type of equipment: Solar panels

Where the equipment is installed: Roof

Land improvements: Fencing, Drainage, Reclamation

Invoice Details [Edit](#)

Invoices entered: 1

Credit Notes entered: 0

Subtotal of invoice / credit note claimed amounts: €5,000.00

Requested Amount: €5,000.00

Attachments [Edit](#)

There are no attachments.

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.

Offset

Offset refund against a particular tax

Yes No

Customer comments

Revenue may request sight of the plans, specifications or other documentary evidence, including photographs, in relation to the outlay detailed within this claim and may inspect any buildings, structures, fixed qualifying equipment for purpose of micro-generation of electricity and any works carried out for the purpose of reclaiming farmland.

VAT is not refundable on:

- Purchase of equipment and machinery
- Outlay on roadways to dwelling houses
- Repair, service and maintenance of equipment and machinery
- ESB supply
- Fuel, oil, diesel

Supporting documentation including Invoices should be kept for a period of 6 years and can be requested at any stage to support a claim.

Please note that farming activity should be identifiable in the IT/CT records previously submitted by the claimant to Revenue before a claim can be processed.

I declare that:

- a. I am a Flat-rate farmer, as defined under Section 2 of the Value-Added Tax Consolidation Act 2010
- b. I am not registered, nor am I obliged to register, for VAT.
- c. The amount of VAT, the subject of this claim refers solely to outlay which relates to:
 - o Construction, extension, alteration or reconstruction of a building or structure which is designed for use solely for the purposes of a farming business,
 - o Fencing, drainage or reclamation of land for use for the purposes of a farming business, or
 - o Construction, erection or installation of qualifying equipment for the purpose of micro-generation of electricity for use solely or mainly for the purposes of a farming business and
 - o such building, structure, land or qualifying equipment is for use, in a farming business carried on by me, for a period of not less than one year commencing on the date the tax was incurred.
- d. I have complied with all the obligations imposed on me by the Value-Added Tax Consolidation Act 2010, the Income Tax Acts, the Corporation Tax Acts, or the Capital Gains Tax Act and any instruments made thereunder, in relation to the payment or remittance of the taxes, interest and penalties required to be paid or remitted thereunder and the delivery of returns.
- e. All the particulars given on this form are true and correct.

If the claim is in respect of a partnership, the precedent acting partner must sign the declaration. If the claim is in respect of a limited company, the Director / Secretary must sign the declaration.

Anyone who knowingly makes a false statement for the purpose of obtaining repayment of VAT is liable to repay any refunded amounts along with relevant interest and may be liable to penalties.

Please tick the above checkbox if the declaration is correct.

← Back
Print
Save & Close

Submit ↗

[PAYE Help](#) • [Security](#) • [Privacy Policy](#) • [Accessibility](#) • [Terms & Conditions](#)

Language: [Gaeilge](#)

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.



Thank you. Your claim has been submitted.

When processed, your status in claim history will change to Approved, and you should receive payment into your bank account 3 to 5 working days after that.

Notice No. 4713980719

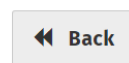


Figure 14 Screenshot showing claim submission screen.

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 approve¹ a claim. Customers can view the status of their claim through the Claim History Screen.

¹ Partially Approve functionality was released in May 2024

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Clárú agus Cúnamh do Mairbh
100k, Tax and Customs

Hello [Name] Gaeilge Sign out

eRepayment Claims

If you have recently changed Banking Provider please ensure you update your Bank Account Details as part of your claim.

[← Back to ROS](#)

Welcome to eRepayment Claims

Make a new claim

This service allows you to make a repayment claim for Mineral Oil Tax, Sugar Sweetened Drinks Tax (SSDT), Stamp Duty, Temporary Business Energy Support Scheme (TBESS) and specific VAT repayments for unregistered persons.

[Make a claim →](#)

Previous Claims

You can check the status of your previously submitted claim(s) and view the details here. This option can also be used in certain circumstances to edit your claim and provide further information if requested.

[Manage your claims](#)

Manage Bank Details

You can manage your bank details here for Unregistered VAT.

[Manage Bank Details](#)

Figure 15 Screenshot showing Welcome screen on eRepayments.

Claim History Screen

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100k, Tax and Customs

eRepayment Claims

[← Back](#)

Claim History

This screen allows you to view and edit your previous claims.
For VAT 58 & 71 claims decision details can be seen when 'View' is selected.

Type	Submission Date	Claimed Amount	Status	Claim Period	Action
Form 58	06/06/2024	€2,500.00	Rejected	2023	View
Form 71	06/06/2024	€2,500.00	Approved	2024	View

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.

The screenshot shows the 'eRepayment Claims' interface. At the top, there is a header with 'Hello C CLARE', 'Gaeilge', and 'Sign out'. Below the header, the 'Claim History' section is visible. It includes a brief description: 'This screen allows you to view and edit your previous claims. For VAT 58 & 71 claims decision details can be seen when 'View' is selected.' A table lists the claim details:

Type	Submission Date	Claimed Amount	Status	Claim Period	Action
Form 58	09/05/2024	€3,900.00	Partially Approved	2024	View

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.

The screenshot shows the 'eRepayment Claims' interface. The 'Summary' section is titled 'Claim by unregistered farmers for refund of VAT (Form 58)'. Below this, the 'Decision Notification: Partially Approved' is displayed. There are two notification boxes:

- Partial Approval Details:** Not allowable
- TAC Details:** Please be advised that under tax legislation there is an independent appeals process available to claimants to appeal against a Revenue decision, assessment or determination. If you wish to appeal this decision you must do so, in accordance with Section 949I of the Taxes Consolidation Act 1997, within 30 days after the date of this decision notice by completing and submitting a 'Notice of Appeal' form to the Tax Appeals Commission (TAC). The 'Notice of Appeal' form can be obtained from the TAC website (www.taxappeals.ie) and contains the address to which an appeal is to be sent. You must submit a copy of this decision notice with your 'Notice of Appeal' to TAC.

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