

# Application for Refund of Value Added Tax (VAT) by a taxable person not established in Ireland (Eight Directive)



(Please read the explanatory notes on page 3 and 4 before completing this form.)

## I. Details of Claimant Body

Please complete this section in BLOCK LETTERS

1. Name of Applicant:
- House number and Street name:
- Place, country and postal code:
- Customer Identity number if known:

Competent Authority to which the Application is Addressed: VAT (Unregistered) Repayments, Revenue Commissioners, 3rd Floor, River House, Charlottes Quay, Limerick, Ireland.

- E-mail Address:  Telephone Number:
- Fax Number:

## 2. Details of Claim

2. Nature of applicant's business:
3. Particulars of the Tax Office and Tax registration number in the country in which the applicant is established or is domiciled or normally resident :
4. Period to which the application refers: From  /  /  To  /  /
5. Total amount of refund requested (in figures): (see overleaf for itemised list) €
6. Method of settlement requested (a) Cheque to Bank Account  (b) Cheque to Claimant   
If method (a) chosen please complete the following
- Account Number  Code No. of Financial body
- Account in the Name of:
- Name and address of the financial body:
7. Total number of documents enclosed:  = Invoices  + Import documents
8. The applicant hereby declares: (See notes on page 4)

That the goods or services specified were used by him/her/them for the following business activities in Ireland.

That in Ireland, during the period covered by this application, s/he/they engaged in: (Insert X in appropriate box)

- No supply of goods or services, or
- Only in the provision of services in respect of which VAT is payable solely by the person to whom they are supplied, or
- Only in the provision of Intra-community transport services and services ancillary thereto.

The particulars given in this application are true.

The applicant hereby undertakes to repay Revenue any sum collected in error.

Declared at: (Place)  (Date)  /  /  (Signature)

### OFFICIAL USE ONLY

1. Warrant No.:  Customer No.:
2. Examination By:  On:  /  /
3. Checked by:  On:  /  /
4. Amount Allowed: €

## IMPORTANT INFORMATION

All goods purchased in Ireland (including vehicles and bulk supplies of diesel) which are for “export” from Ireland, are governed by the rules relating to intra-community acquisition i.e. **VAT is recoverable from the Irish supplier**. This procedure also applies where the recovery of VAT is sought on animals and other farm produce which are purchased from suppliers who are **registered for VAT in Ireland**. Information leaflet 26/01 sets out the procedures involved. A copy of the Statement may be downloaded from our website ([www.revenue.ie](http://www.revenue.ie)) or obtained from: VAT Administration Branch, Indirect Taxes Policy & Legislation Division, Stamping Building, Dublin Castle, Dublin 2, Ireland (Tel. 353 1 647 5000). Queries regarding the operation of the scheme should also be addressed to the said VAT Administration Branch. Where the recovery is sought on goods on which excise duty is chargeable enquiries should be made to Customs Administration Unit, 5th Floor, Castle House, South Great George’s Street, Dublin 2 Tel: (01) 6475000; Fax: (01) 7020853

1. If **diesel** is purchased for storage in Ireland the address(es) of the place(s) where it is stored **must be provided in writing with the claim form**.
  2. If invoices are issued in bulk for **diesel** which is purchased in tank fills the details of **each tank fill** must be stated on or accompany the relevant invoice.
  3. Application for repayment of VAT paid on goods (including animals) **at a point of entry** into this **State** by a consignee (or by a consignee’s declarant/representative), should be made on a **VAT 3** return, where payment of such VAT is made by a customer who **is registered** for VAT. Where payment is made by a customer who is **not registered** for VAT the claim for repayment should be made to **this Section**.
  4. Value Added Tax is **not** refundable in Ireland on food, drink, accommodation or other personal services; entertainment expenses; hiring of passenger motor vehicles and sports vehicles; petrol; acquisition of goods for supply within Ireland or for hiring out for use within Ireland; goods or services acquired or goods imported in connection with an activity which, if it took place within Ireland, would be an exempted activity.
  5. If you are supplied with **services** from an Irish supplier **on a continuous basis** you may qualify for concessional treatment which allows the Irish supplier to zero-rate the supplies to you - see notes on page 4 concerning the **Simplified Procedure**.
  6. When VAT is incurred by taxable persons who receive VAT group treatment, the group representative member must apply on behalf of all the members. As the supporting invoices produced will not necessarily be addressed to the representative member, the Certificate of Taxable Status (see notes on Box 3) must also contain all the names of those group members who incurred the Value-Added Tax.
- 9: **Breakdown of Amount Claimed in Box 5**  
Please read notes on page 4 concerning the completion of this box

Nature of goods or services	Name, VAT registration number, and address of supplier of goods or services	Date and number of invoice or import document	Amount of REFUNDABLE VAT as shown on invoices (s) /import documents €
		* TOTAL ⇨	€

\*(The total amount accounted for above must compare exactly with that claimed in Box 5 on page 1)

## NOTES ON HOW TO COMPLETE CLAIM FORM 60EC

### GENERAL

The application form should be completed in English or Irish, in BLOCK LETTERS and be **submitted to Revenue at the address given on page 4 by 30th of June of the calendar year following that to which the application relates.**

### BOXES ON APPLICATION FORM

If there is insufficient space on the application form you should attach a separate sheet endorsed with the number of the relevant Box(es) and provide the additional information on same.

If this is **not your first claim, the Customer ID No. of which you were previously informed by this office should be inserted in the box in the top left hand corner of the Application Form.** Otherwise, the box should be left blank.

1. The version of your name and address contained in this box will be shown on all communications sent to you. This office should be notified in writing of any changes.
2. State the type of business activity engaged in during the period of the claim. The precise circumstances under which the VAT now being reclaimed was incurred and the connection between such occurrence and the applicant's business activity in this State **must be explained.** Attach an additional sheet if necessary to fully explain that connection.
3. The application **must be accompanied by a Certificate of Taxable Status** issued by the competent authority of the Member State of the E.U. in which you are established. This certificate provides evidence that you are a taxable person for the purposes of VAT in that Member State. However, if you have already forwarded such a certificate to Revenue, you need not produce a new certificate for a **period of one year** from the date of issue of that Certificate.
4. The application should refer to purchases of goods or services invoiced, during a **period of not less than 3 months** or not more than 1 calendar year. However, it may relate to a period of less than 3 months where this period represents the remainder of a calendar year. It may also relate to invoices not covered by previous applications and concerning transactions made during the calendar year in question. **Applications must be submitted within six months of the end of the calendar year in which the tax became chargeable.**
5. The application may be used for more than one invoice or import document. The total amount of VAT claimed **must not be less than €200** if the claim is for a period of at least 3 months but not more than a calendar year **and not less than €25** if the claim is for a period less than 3 months, provided this is all that remains of the calendar year.  

The total claim should be inserted in € denomination in this box. Where the amount(s) shown on the invoice(s) is/are made out in a denomination other than € the claimant should convert the VAT amounts into their € equivalent using the conversion rate (or rate of exchange) which was applicable on the date the invoice(s) issued.
6. **If the method of settlement requested is not by Cheque directly to the claimant, the following is required in order to send the cheque to a Financial institution. (An Electronic payment facility is not currently provided.)**

**Code number of financial body** - insert the Sorting Code number of the bank where the account is held.

**Account in the name of** - insert the name of the account holder to whom the refund is to be made.

**Name and address of the financial body** - insert clearly the name and address of the bank where the account is held.

Refunds will be addressed to you **unless** you clearly state on the application form that the refund is to be addressed to another person. Refunds will not be paid to any person other than you, **unless** you provide a **letter of authority**, with the application form, authorising the repayment to be made to another person.

7. **The application must be accompanied by the original Invoices showing the amount of VAT paid by you. (If you want the original invoices returned to you please include a set of photocopies) .**

Invoices must show the following information:

- the supplier's name, address and VAT registration number,
- the name and address of the person to whom the goods or services were supplied,
- the date of issue of the invoice,
- a sequential number based on one or more series, which uniquely identifies the invoice.
- the date of supply of the goods or services,
- a full description of the goods or services supplied and, in the case of services consisting of the hiring or leasing of movable goods, a description of the goods,
- the quantity or volume of the goods supplied,
- the amount(s) charged, excluding VAT, and
- the rate and **amount of VAT** at each rate.

If invoices are issued to the applicant at an **address in the Republic of Ireland, a full explanation regarding the business activities carried out at that address must be enclosed.**

- 8(a). Claimants should provide a description of the activities for which the goods have been acquired and of the services received as referred to in the application for refund of VAT (e.g. participation in the International Fair ....., held in ..... from..... to ....., stand No ..... or international carriage of goods .... from .... to .... on .....etc).
- 8(b). Intra-community transport services are those carried out in connection with the international carriage of goods within the European Union, including - subject to certain conditions - transport associated with the transit/export/import of goods.
- 8(c). Ireland imposes penalties for knowingly making false statements.
9. The details to be included in Box 9 should be extracted from each invoice attached to support the claim (see Box 5). Refundable items **only** should be included in Box 9. If there is insufficient space in Box 9, please attach a separate itemised list. The total amount claimed here must **compare exactly** with the amount claimed in Box 5, Page 1.

### **SIMPLIFIED PROCEDURE FOR CLAIMING RELIEF ON SERVICES**

Traders established outside of Ireland (i.e. "Foreign Trader") who are in receipt of **SERVICES on a continuous basis** from Irish traders and on which the VAT charged qualifies for refund may apply to have those services concessionally relieved from Irish VAT. In this way, the necessity of applying for VAT repayments in Ireland is avoided. Application for relief must be made on Form VAT 60A (see **FURTHER INFORMATION** below). Foreign Traders must submit a Certificate of Taxable Status with their applications - see 3. On receipt of the completed Form VAT 60A and supporting documentation and if after examination Revenue are satisfied, an authorisation on Form VAT 60B will issue to the Irish supplier. This authorisation allows the Irish supplier to relieve - by zero-rating the supplies in question - the named Foreign Trader from the charge of VAT for a period of 2 years, after which time a further application must be made by the Foreign Trader if the zero-rating authorisation is to be considered for a further period. The relief is subject to periodic review. **The relief does NOT apply to supplies of taxable GOODS.**

### **FURTHER INFORMATION**

Copies of this Form, Form VAT 60A and further information regarding refunds under the Eighth Directive and the **Simplified Procedure** may be obtained from:

Strategic Planning Division,  
VAT (Unregistered) Repayments,  
3rd Floor,  
River House,  
Charlottes Quay,  
Limerick.

Tel: 00 353 61 212799  
Fax: 00 353 61 402125  
E-Mail: unregvat@revenue.ie

Copies of the forms may also be downloaded from Revenue's website: [www.revenue.ie](http://www.revenue.ie)