

Is this your first application? If yes, please leave blank. If no, please insert Customer Identity number.

Competent authority to which the application is addressed

VAT (Unregistered) Repayments Section
Revenue
Kilrush Road
Ennis
Co. Clare, Ireland
Tel: + 353 65 684 9000

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

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

BOX 1	Surname and forenames or name of firm of applicant	
	House number and Street name	
	Place, country and postal code	
	Telephone No.	Fax. No.
2	Nature of applicant's business:-	
3	Particulars of the Tax Office and VAT registration number in the country in which the applicant is established or is domiciled or normally resident:-	
4	Period to which the application refers:- <div style="display: flex; justify-content: space-between;"> month year month year </div> <div style="display: flex; justify-content: space-between;"> <u>from</u> <u>to</u> </div>	
5	Total amount of refund requested (in figures):- (see overleaf for itemized list) <div style="display: flex; justify-content: space-between;"> IR£ </div>	
6	<div style="display: flex; justify-content: space-between;"> <div> Method of settlement requested (indicate by inserting X in box (a) or box (b) as appropriate) If method (a) chosen please complete the following :- Account in the name of :- Name and address of the financial body :- </div> <div> Bank Account (a) <input type="checkbox"/> Account number Direct Payment (b) <input type="checkbox"/> Code number of financial body </div> </div>	
7	Total number of documents enclosed: <input type="text"/> = Invoices: <input type="text"/> + Import documents: <input type="text"/>	
8	The applicant hereby declares:- (See notes on page 4) (a) that the goods or services specified overleaf were used by him/her/them for the following business activities in Ireland :- and (b) that in Ireland, during the period covered by this application, s/he/they engaged in: <input type="checkbox"/> (*) no supply of goods or services or <input type="checkbox"/> (*) only the provision of services in respect of which VAT is payable solely by the person to whom they are supplied, or <input type="checkbox"/> (*) only in the provision of Intra-Community transport services and services ancillary thereto. (c) the particulars given in this application are true. The applicant hereby undertakes to pay back any monies wrongfully paid.	

(*) Insert X in the appropriate box

Declared at :-



(Place)

(Date)

(Signature)

(Please complete Box 10 overleaf and read notes on pages 3 & 4)

IMPORTANT INFORMATION

1. All goods purchased in Ireland (including vehicles and bulk supplies of **diesel**) for “export” from Ireland are governed by the rules relating to intra-community acquisition i.e. VAT is recoverable from the Irish supplier. Statement of Practice SP-VAT/8/92 sets out the procedures involved. A copy of the Statement may be downloaded from our website (www.revenue.ie) or obtained from: VAT Administration Branch, Indirect Taxes Policy & Legislation Division, Stamping Building, Dublin Castle, Dublin 2, Ireland (00 353 1 647 5000). Queries regarding the operation of the scheme should also be addressed to the said VAT Administration Branch.
2. 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**.
3. 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.
4. If a Single Administrative Document (ordinarily referred to as a **SAD**) is issued in respect 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), application for repayment of such VAT should **not** be made to **this Section**. Where payment of such VAT is made by an entity who **is registered** for VAT the claim for repayment should be made on a **VAT 3** return. Where payment is made by an entity who **is not registered** for VAT the claim for repayment should be made on **Form C & E 1118**, to the Collector, **Customs & Excise** at such point of entry. Enquiries regarding VAT on importations should be made to Customs & Excise, Irish Life Centre, Dublin 1: Tel + 353 1 8171930, Fax + 353 1 8780836.
5. Value Added Tax is **not** refundable in Ireland on food, drink, accommodation or other personal services; entertainment expenses; hiring of conventional 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.
6. 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**.
7. 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.

BOX 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 <i>REFUNDABLE</i> VAT as shown on invoices (s) /import documents IR£ - p
		* TOTAL	P

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

OFFICIAL USE ONLY

1. Wnt No: _____ 2. Cust ID: _____ 3. Amt Allowed: IR£ _____
4. Examined By: _____ On: _____
5. Checked By: _____ On: _____
6. Official Notes to Applicant: _____
7. AG Notes: C/S _____ P.O.C. _____

NOTES ON HOW TO COMPLETE CLAIM FORM 60EC

GENERAL

The application form should be completed in English, in BLOCK LETTERS and be submitted to Revenue at the address given on page 4 by 30 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.

Box 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.

Box 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.

Box 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.

Box 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.

Box 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** IR£155 (or 200 € uros) if the claim is for a period between 3 months and 1 calendar year **and not less than** IR£19.40 (25 € uros) if the claim is for a period not more than 3 months.

The IR£ equivalent of the total claim should be inserted in this box. Where the amount(s) shown on the invoice(s) is/are made out in a denomination other than IR£, **the claimant should convert the VAT amounts into their IR£ equivalent** using the conversion rate (or rate of exchange) which was applicable on the date the invoice(s) issued.

Box 6. If the method of settlement requested is **not** by Direct Payment to the claimant, the following is required:-

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 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.

Box 7. The application must be accompanied by the **originals** of the ***invoices together with a set of photocopies*** showing the amount of VAT paid by you. The originals will be stamped by this Office and returned to you when the claim has been processed.

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,
- 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**, the reason for that **must be fully explained**.

Box 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 onetc).

Box 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.

Box 8(c). Ireland imposes penalties for knowingly making false statements.

Box 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 shown claimed here must **compare exactly** with the amount claimed in Box 5, Page 1.

SIMPLIFIED PROCEDURE FOR CLAIMING RELIEF ON SERVICES

Traders established in another Member State of the European Union (i.e. "Foreign Trader") who are in receipt of **SERVICES on a continuous basis** and on which the VAT charged qualifies for refund from Irish traders 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 Box 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, Forms VAT 60A/60B, explanatory Leaflet X and further information regarding refunds under the Eighth Directive and the **Simplified Procedure** may be obtained from:

**VAT (Unregistered) Repayments Section,
Revenue,
Government Offices,
Kilrush Rd.,
Ennis,
Co. Clare, Ireland.**

Tel.: + 353 65 684 9000 (*or* 1890 20 20 23 if phoning from within Ireland)

Fax: + 353 65 6849248 /+ 353 65 684 1366, E-Mail: unregvat@revenue.ie.

Copies of the forms and the leaflet may also be downloaded from our website (www.revenue.ie).