

Ireland

13th Directive (86/560/EEC) VAT refunds

I. RECIPROCIITY AGREEMENTS – Article 2(2)

1. Does your country have any reciprocity agreements?

No

2. If yes, what countries are included in the reciprocity agreements?

Not applicable

3. What is the equivalent third country tax to which the reciprocity agreements relate?

Not applicable

4. What goods and services are allowable under the reciprocity agreements?

Not applicable

5. Are there any specific or additional rules applicable in relation to the reciprocity agreements?

Not applicable

6. If your country has no reciprocity agreements, do you still allow refunds?

Yes

II. TAX REPRESENTATIVES – Article 2(3)

7. Does your country require the appointment of a tax representative?

No

8. What conditions are imposed when appointing a tax representative?

A Signed Declaration by Taxpayer and Tax Representative

III. REFUND ARRANGEMENTS – Article 3(1)

9. What are the time limits that are applied for making a claim?

Claim must be submitted within 6 months from the end of the Calendar year in which the Tax became Chargeable

10. What periods are eligible for a refund?

Quarterly or Annually

11. Where shall the applications be made?

Revenue Commissioners, VAT Unregistered Repayments, 3rd Floor, River House, Charlottes Quay, Limerick

12. What is the minimum amount of VAT that can be refunded?

€25

13. How can the applicant receive an application form?

Revenue website www.revenue.ie or directly from office

14. What languages may be used for completion of the form?

English

15. What information is requested on the application form? Please could you provide a copy of the form or a website link?

http://www.revenue.ie/publications/curntfms/curfrms_vu.htm Click on form VAT 60OEC

16. Is any information optional? If yes, what information?

None

17. Who is authorised to sign the application form?

Tax payer or appointed Tax Representative

18. What evidence is required to support an application?

Original Invoices and a Certificate of Economic Activity

19. What time-limits does your country apply to making a refund?

Decision and repayment within 6 Months of receipt of valid claim

IV. ELIGIBILITY– ARTICLE 4(2)

20. Are there any other conditions applicable?

No

21. Are certain types of expenditure excluded and if so which?

Food, Drink, Accommodation, Entertainment, Petrol

V. MAJOR DIFFERENCES BETWEEN REFUNDS UNDER THE 13TH AND THE 8TH (79/1072/EEC) DIRECTIVE

22. What are the main procedural differences between applying for a VAT refund based on the 8th Directive and a refund based on the 13th Directive?

Certificate of Taxable Status must be furnished which confirms that EU Trader is registered for Vat.

23. Do certain types of expenditure give rise to refund under the 8th Directive but not under the 13th Directive? If yes, please specify the types of expenditure.

No