



Is this your first application? If not, please give Reference No.

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HM Customs and Excise
 VAT Overseas Repayments
 8th/13th Directive
 Custom House
 PO Box 34
 LONDONDERRY BT48 7AE
 Northern Ireland

Competent authority to which the application is addressed

APPLICATION
 by a business person NOT established in the community for
REFUND of VALUE ADDED TAX
 Please read the explanatory notes

1	Forenames and surname or name of firm of applicant			
	House number and street name			
	Place, country and post code			
2	Nature of applicant's business			
3	Particulars of the Official Authority and tax/business Registration No. in the country in which the applicant is established or has his/her domicile or normal place of residence			
4	Period to which the application refers	From	To	
		Month	Year	Month Year
5	Total amount of refund requested (in figures) (see overleaf for itemised list)	£		
6	The applicant requests the refund of the amount shown in heading 5 in the manner described in heading 7			
7	Method of settlement requested (*) Non UK Bank account <input type="checkbox"/> UK Bank account <input type="checkbox"/> Postal account <input type="checkbox"/>			
	Account number			
	Currency of Account		Bank Identifier Code	
	Account in the name of			
	Name and address of the financial body			
8	No. of documents enclosed Invoices Import documents			
9	The applicant hereby declares			
	(a) that the goods or services specified overleaf were used for the following business activities in the United Kingdom			
			
			
(b) that in the United Kingdom during the period covered by this application, he/she engaged in				
<input type="checkbox"/> (*) no supply of goods or services				
<input type="checkbox"/> (*) only the provision of services in respect of which tax is payable solely by the person to whom they are supplied				
<input type="checkbox"/> (*) only in the provision of certain exempted transport services ancillary thereto				
(c) that the particulars given in this application are true				

(*) Insert x in the appropriate box

(*) Insert x in the appropriate box

The applicant undertakes to pay back any monies wrongfully obtained

At on
 (Place) (Date) (Signature)

Applicant's telephone number Applicant's fax number
NOTE: Box 10 overleaf **MUST** be completed Applicant's e-mail address

Notes on Completion of the Application Form

A. General

The application must be made on the appropriate form completed in English.

Complete the form in BLOCK LETTERS starting each entry at the beginning of the line or space provided. Do not use punctuation marks (full stops, commas etc.) unless essential.

In those sections which are marked thus

do not insert more than one character (letter, figure, punctuation mark etc.). Recognised abbreviations may be used (e.g. 'Ltd' for Limited).

The application must be submitted no later than six months after the end of the prescribed year in which the tax was charged. The prescribed year is the period commencing on the first day of July and ending on the last day of June in the following calendar year. Applications may also be submitted if the conditions set out in the notes to Boxes 4 and 5 are met.

The Commissioners may require claimants to appoint tax representatives, registered for VAT in the United Kingdom, to act on their behalf.

B. Reference number

The number to be inserted in the box in the top left hand corner of the claims will be issued by the official authority in the United Kingdom so leave it blank on your first claim.

You will be notified of your reference number for use with second or subsequent claims. Please ensure that you use the correct number or leave the box blank.

C. Numbered boxes.

Box 1. Your name and address will be shown on all communications sent to you exactly as you write it on the form.

Box 2. State the type of business activity engaged in during the period of the claim.

Box 3. The application must be accompanied by an original certificate of status issued by the official authority of the country in which you are established to provide evidence that you are a business person in that country. However, where the official authority in the United Kingdom already holds such evidence, you are not bound to produce another status certificate for a period of one year from the date of issue of the first certificate.

Box 4. The application should refer to purchase of goods or services invoiced, or imports made, during a period of not less than three months or more than one prescribed year. However, it may relate to a period of less than three months where the period represents the end of a prescribed year. Claims may also include invoices or import documents not covered by previous applications and concerning transactions made during the prescribed year in question.

Box 5. The application may be used for more than one invoice or import document. If the period to which the claim relates is three months or more, but less than one prescribed year, the total amount of VAT claimed must not be less than £130. Otherwise, if the period is one prescribed year, or the remainder of a prescribed year, the amount of VAT claimed must not be less than £16.

Box 6. Do not make any entry in this box.

Box 7. Applicants with a bank account should follow the instructions detailed below.

Account number – insert the number of the account to which refund is to be made.

Bank Identifier Code – insert Sorting Code number of the bank where the account is held. In the United Kingdom this number is shown in the top right hand corner of the cheque.

Currency of Account - insert the currency of the bank account to which refund is to be made.

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

Name and address of financial body—insert the name and address of the bank where the account is held.

Requests for payment to a bank account, **must** be accompanied by a bank lodgement/credit slip, or other account document, as confirmation of the bank account details.

NB. All other refunds will be issued to the claimant named in Box 1 in sterling by means of a Payable Order. Payments to a third party should be submitted with a Power of Attorney giving the payee authority to receive money on the claimant's behalf. The United Kingdom reserves the right to make refunds addressed to the applicant.

- Box 8. Please attach ORIGINALS of documents showing amount of VAT incurred. These documents will be returned when the claim has been processed.
- Box 9(a). Describe nature of activities for which goods acquired or services received, e.g. Participated in the International Fair, held in from to Stand No
OR
International carriage of goods as from to on
If insufficient space is available you must use a continuation sheet, headed with your business registration number, endorsed 'Box 9(a)' and attached firmly to the application form.
- Box 9(b). Exempted transport services are those carried out in connection with the international carriage of goods, including – subject to certain conditions – transport services associated with the transit, export or import of goods.
- Box 9(c). Any refund which is obtained improperly may render the offender liable to the fines or penalties laid down by the law of the United Kingdom.

Data Protection Act 1998

HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax), and for detecting and preventing crime. Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.

For general information about the scheme, please contact:
HM C&E National Advice Service on 0845 010 9000 or 0208 929 0152

If you have a query about a claim you have sent to the UK VAT Overseas Repayment Unit, please contact:

**H M Customs and Excise
VAT Overseas Repayments
8th/13th Directive
Custom House
PO Box 34
LONDONDERRY
Northern Ireland BT48 7AE**

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