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-MICLOREMS and Excelle	

Competent authority to which the application

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

by a business person established in the Community for REFUND OF

## VALUE ADDED TAX

(Please read the explanatory notes

is addressed	L	before filling in)					
		Forenames and surname or name of firm of applicant					
	1	House number and street name					
	'	Place, country and post code					
	2	Nature of applicant's business					
	-	Particulars of the Official Authority and tax/business Registration No. in the country in which the applicant is established or has his/her					
	3	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						
	6	The applicant requests the refund of the amount shown in heading 5 in the manner described in heading 7					
(*) Insert x in the	<b>-</b>	Method of settlement requested (*) Non UK Bank account UK Bank account Postal account					
appropriate box		Account number					
		Currency of Account Bank Identifier Code					
		Account in the name of					
	7						
		Name and address of the financial body					
	8	No. of documents enclosed					
		The applicant hereby declares					
		(a) that the goods or services specified overleaf were used for the following business activities in the United Kingdom					
	9	(b) that in the United Kingdom during the period covered by this application, he/she engaged in					
(*) Insert x	<b>-</b>	(*) no supply of goods or services					
supplied in the		(*) only the provision of services in respect of which tax is payable solely by the person to whom they are supplied					
appropriate box		(*) only in the provision of certain exempted transport services ancillary thereto					
	'	(c) that the particulars given in this application are true					
	The applicant undertakes to pay back any monies wrongfully obtained						
		At					
		(Place) (Date) (Signature)					
		Applicant's telephone number					
		NOTE: Box 10 overleaf MUST be completed Applicant's e-mail address					

# **ο** Statement itemising VAT amounts relating to the period covered by this application

- Each document submitted should be consecutively numbered starting with 1. The number should be inserted in the top right-hand corner of the face of the document. Enter details across the columns in respect of each invoice etc. submitted. If sufficient space is not available you must use a continuation sheet, headed with your tax registration number, endorsed Box 10 and attached firmly to the application form.
- 2) You are reminded that when tax 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 status certificate must also contain the names of those group members who incurred the tax.

Number	Nature of goods or services	Name, VAT Registration No. (if known) and address of supplier of goods or services	Date and number of invoice or import document	Amount of tax refund applied for	FOR OFFICIAL USE ONLY
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			C/F		

- 3) Refunds of tax incurred may only be claimed subject to the rules of each state. Brief details of supplies in each member state on which tax cannot be reclaimed are given in HM Customs and Excise Notice 723. Tax incurred on the following supplies will not be refunded by any member state:
  - (a) supplies of goods which have been or are about to be exported; and
  - (b) supplies to travel agents which are for the direct benefit of travellers. Under this scheme the term "travel agent" includes tour operators or any person who purchases or re-supplies services to travellers.

Number	Nature of goods or services	Name, VAT Registration No. (if known) and address of supplier of goods or services	Date and number of invoice or import document	Amount of tax refund applied for	FOR OFFICIAL USE ONLY
'			TOTAL B/F		
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					·
			TOTAL		

# Notes on Completion of the Application Form

#### General The application must be made on the appropriate form, published in one of the official languages of Särskilda Skattekontoret, 77183 LUDVIKA the European Community. It must be completed in the language of the country of refund Tel: (+ 46) (240) 87000 Complete the form in BLOCK LETTERS starting each entry at the beginning of the line or space Fax: (+ 46) (240) 10340 provided. Do not use punctuation marks (full stops, commas etc.) unless essential. In those sections The United Kingdom which are marked For general information about the scheme, please contact: do not insert more than one character (letter, figure, punctuation mark etc.). Recognised HM C&E National Advice Service on 0845 010 9000 or 0208 929 0152 abbreviations may be used (e.g. 'Ltd' for Limited). If you have a query about a claim you have sent to the UK VAT Overseas Repayment Unit, please contact: The application must be submitted by 30th June of the year following that to which the application **H M Customs and Excise** relates. Applications may be submitted if the conditions set out in the notes to Boxes 4 & 5 are met. **VAT Overseas Repayments** 8th/13th Directive The application must be made to the competent authority of the state of refund, viz: **Custom House** Austria Finanzamt Graz-Stadt, Referat für ausländische Unternehmer PO Box 34 LONDONDERRY Conrad von Hötzendorfstrasse 14-18, A8018 GRAZ Telephone: +43-316 88 10 34 Northern Ireland BT48 7AE Fax: + 43-316 817 608 Belgium DUTCH Tel: (+ 44) (0) 2871 376200 Centraal BTW-kantoor voor buitenlandse belastingplichtigen - Teruggaven Fax: (+ 44) (0) 2871 372520 Zaveltoren - 25 verdieping, Stevensstraat, 7 1000 BRUSSEL E-mail: enq.oru.ni@hmce.gsi.gov.uk Tel: (+ 32) (2) 5525977 Tax Reference number 5525982 The number to be inserted in the box in the top left-hand corner of the claim will be issued by the competent Fax: (+ 32) (2) 5525542 authority in the state of refund, so leave it blank on your first claim to any member state. Belgium FRENCH If this is your first claim please write "FIRST CLAIM" above this box. Bureau Central de TVA pour assujettis etrangers - Remboursement You will be notified of your reference number, which may be different in each state, for use with second or Tour Sabion - 25 etage, Rue Stevens, 7, 1000 BRUXELLES subsequent claims. Please ensure that you use the correct number or leave the box blank. Tel: (+ 32) (2) 5525977 **Numbered boxes** 5525982 Box 1. Your name and address will be shown on all communications sent to you exactly as you Fax: (+ 32) (2) 5525542 write it on the form. Box 2. State the type of business activity engaged in during the period of the claim. Denmark Told-Og Skatteregion, Hilmar Finsens Gade 18, 6400 SONDERBORG The application must be accompanied by an original certificate of status issued by the Tel: (+ 45) 74127300 official authority of the state in which you are established to provide evidence that you are a taxable Fax: (+ 45) 74422809 person for the purpose of VAT in that state. However, where the competent authority of the state in Finland which the claim is to be made already holds such evidence, you are not bound to produce another Uudenmaan verovirasto status certificate for a period of one year from the date of issue of the first certificate. Yntysverotoimisto, PL 34, 00521 VEROTUS Box 4. The application should refer to purchase of goods or services invoiced, or imports made, Tel: (+ 358) (9) 73114311 during a period of not less than three months or more than one calendar year. However, it may Fax: (+358) (9) 73114355 relate to a period of less than three months where the period represents the end of a calendar year. Claims may also include invoices or import documents not covered by previous applications and Direction Génerale des Impots, concerning transactions made during the calendar year in question. Service de remboursement de la TVA, aux assuiettis The application may be used for more than one invoice or import document. If the period to which etablis a l'etranger, Centre des Non-Rèsidents the claim relates is three months or more, but less than one calendar year (January-December), 10 Rue d'Uzès, 75080 PARIS CEDEX 02, the total amount of VAT claimed must not be less than: Tel: (+ 33) (1) 44822540 Austria Belgium Denmark Finland France Germany Greece Italy Luxembourg (+ 33) (1) 44822541 Fax: (+33) (1) 40410536 200 EURO 360 EURO 200 EURO DKr 1500 200 EURO 200 EURO | 200 EURO | 200 EURO 200 EURO Germany calendar y ar or the remainder of a calendar year, the amount of VAT claimed must not be less than Bundesamt Fuer Finanzen, Friedhofstrasse 1, 53225 BONN Tel: (+49) (228) 4060 25 EURO 25 EURO | 25 EURO | 36 EURO 25 EURO 25 EURO 25 EURO 25 EURO Dkr 200 Fax: (+ 49) (228) 4062661 Greece Republic of Ireland Netherlands Portugal Sweden United Kingdom Spain Ministry of Finance, 14th Directorate of VAT & Indirect Taxes Sina 2 - 4, 10672 ATHENS 200 EURO **200 EURO** 159.62 EURO 201.34 EURO SEK 2000 £130 Tel: (+30) (1) 0364 7203 Fax: (+30) (1) 0364 5413 Otherwise, if the period is one calendar year or the remainder of a calendar year, the amount of VAT claimed must not be less than Italy 25 EURO 25 EURO 19.95 EURO 25.34 EURO SEK 250 £16 Ufficio Entrate di Roma 6, Via Canton, n. 20, 00144 ROMA Tel: (+ 39) (6) 520 74217/90223 Fax: (+ 39) (6) 520 3907 The information on the minimum amounts you can claim is for guidance purposes only; confirmation should Luxembourg be sought from the relevant authority. Administration de l'Enregistrement et des Domaines, Box 6. Do not make any entry in this box. Bureau d'Imposition XI, 17 Avenue Guillaume, BP 31, 2010 LUXEMBOURG Applicants with a bank account should follow the instructions detailed below. Tel: (+ 352) 449051 (switch board) Account number - insert the number of the account to which refund is to be made. (+ 352) 44905455 (Bureau XI) Bank Identifier Code - insert Sorting Code number of the bank where the account is held. (In Fax: (+ 352) 250796 (Bureau XI) the United Kingdom this number is shown in the top right hand corner of the cheque.) Republic of Ireland Account in the name of – insert the name of the account holder to whom the refund is to be The Revenue Commissioners, VAT Repayment Section, Government Offices, ENNIS, Co Clare Currency of Account - insert the currency of the bank account to which refund is to be made. Tel: (00 353) 65 68 41200 Name and address of financial body - insert the name and address of the bank where Fax: (00 353) 65 68 40394 the account is held. Netherlands Requests for payment to a bank account, must be accompanied by a bank lodgement/ Belastingdienst Particularen/Ondernemingen credit slip, or other account document, as confirmation of the bank account details Buitenland, Postbus 2865, 6401 D.J. HEERLEN NB. member states reserve the right to make refunds addressed to the applicant. Tel: (+ 31) (45) 5736666 Please attach ORIGINALS of documents showing amount of VAT incurred. The competent Fax: (+31) (45) 5769265 authority will stamp each document and provided the claim is satisfactory they will be Portugal returned when the claim is processed. Direccao-Geral das Contribuic oes e impostos Box 9(a). Describe nature of activities for which goods acquired or services received mentioned in Direccao de Servicos de Reembolsos do IVA the application for refund of tax e.g. Participated in the Av Joao XXI, 76, Apartado 8220, 1802 LISBOA Codex International Fair held in Tel: (+ 351) 217 93 6673 Fax: (+351) 217 93 8133 OR Spain Delegacion Especial de Madrid de la Agencia Estatal de International carriage of goods as Administration Tributaria Dependencia Regional de Gestion If insufficient space is available you must use a continuation sheet, headed with your tax Seccion de Regimenes Especiales registration number, endorsed 'Box 9(a)' and attached firmly to the application form. C./Guzman el Bueno, 139, Planta 1a, 28071 MADRID Box 9(b). ... Exempted transport services are those carried out in connection Tel (+ 34) (1) 5826739 with the international carriage of goods, including - subject to certain conditions - transport Fax: (+ 34) (1) 5826757 services associated with the transit, export or import of goods. . Any refund which is obtained improperly may render the offender Box 9(c). liable to the fines or penalties laid down by the law of the state which has made the refund.

### **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.