

# *VAT For Small Businesses*

A Revenue Guide

Revenue 



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July 2006



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## Introduction

### What is VAT?

Value Added Tax (VAT) is a consumer tax. It is collected by VAT registered traders on their supplies of taxable goods and services. Each trader pays VAT on goods and services acquired for the business and charges VAT on goods and services supplied by the business. The difference between the VAT charged by you and the VAT you were charged must be paid to the Collector-General. If the amount of VAT paid by you exceeds the VAT charged by you, the Collector-General will repay the excess. This ensures that VAT is paid by the ultimate customer, not by the business. The following example shows how the system works:

Sale of Goods				VAT		
	Sales Price (excluding VAT)	Add VAT @ 21%	Total Cost to Purchaser	VAT Charged	Credit for VAT Paid	Net VAT paid to Revenue at each stage
Manufacturer	1,000	210	1,210	210	0	(210 - 0) = 210
Wholesaler	1,700	357	2,057	357	210	(357 - 210) = 147
Distributor	3,000	630	3,630	630	357	(630 - 357) = 273
Retailer	4,500	945	5,445	945	630	(945 - 630) = 315
<b>Total VAT payable to Revenue</b>						<b>945</b>

The above example demonstrates the amount each person in the chain is obliged to pay to the Collector-General. It also shows that the consumer pays €5,445 for the finished product of which €945 is VAT.

### What rate is VAT charged at?

The rates of VAT at time of going to print are as follows:

#### Standard rate of VAT is 21% (from 1/1/2003)

This applies to all goods and services that are not exempt or are not taxable at the zero or reduced rates.

#### Reduced rate of VAT is 13.5% (from 1/1/2003)

This applies to certain fuels (e.g., coal and domestic gas), building and building services, newspapers, live poultry etc., magazines and periodicals, repair, cleaning and maintenance services generally, restaurants, and provision of commercial sporting facilities.

**Note:** A transaction, which may appear to be the supply of services is nevertheless taxable as a supply of goods if the value, exclusive of VAT, of the goods supplied in carrying out the work exceeds two-thirds of the total charge, exclusive of VAT. **Example:** The price charged to a customer for a fitted kitchen is €5,000 (excluding VAT). The cost of materials (excluding VAT) to the contractor is €4,000. As the cost of materials exceeds 2/3 of the price chargeable, the transaction is regarded as a supply of goods liable at 21% and not as a service liable at 13.5%.

#### Reduced rate of VAT is 4.8% (from 1/1/2005)

This applies to livestock, greyhounds and the hire of horses.

#### Zero rated goods and services

These include exports, certain food and drink (e.g., bread and milk), oral medicine, certain books excluding newspapers, brochures etc.

#### Exempted goods and services

These include financial, medical and educational activities.

### The rates of VAT may change annually

To get the current rates of VAT and a detailed listing of the rates at which VAT is charged on goods or services you may visit the Revenue website at [www.revenue.ie](http://www.revenue.ie) or contact your Revenue office.

### What is the difference between zero-rating and exemption?

If you supply zero-rated goods or services (for example, a book shop or food store) you are entitled to a repayment of VAT on your taxable business purchases. Taxable business purchases would include items such as shop fittings, cash registers etc. If you only supply exempt goods or services (for example if you are a doctor) you are not entitled to any repayment of VAT on taxable purchases.

## Who must register for VAT?

You must register for VAT if your annual turnover from the supplies of taxable goods and services exceeds or is likely to exceed the following annual limits:

€55,000 in respect of the supply of goods

€27,500 in respect of the supply of services.

(For the purposes of deciding if a person is obliged to register, the turnover including VAT may be reduced by an amount equivalent to the VAT borne on purchases of stock for resale.)

Traders whose turnover is below these limits, farmers and sea fishermen are not generally obliged to register for VAT but may do so if they so wish.

Certain other categories must also register for VAT, e.g., persons who receive certain taxable services from abroad and foreign traders doing business in the State other than supplying goods for installation or assembly in the State.

**These traders must register irrespective of their level of turnover.**

If you are involved in buying or selling goods within the EU you will need more detailed information and should refer to the comprehensive “Guide to Value Added Tax” which is available at [www.revenue.ie](http://www.revenue.ie), from Revenue Forms and Leaflets (24 hour) Service at 1890 306 706 or from any Revenue office

## What is a taxable person?

A taxable person for VAT purposes is an individual (other than an employee of another person), a partnership, company, etc., who supplies taxable goods and services, above certain limits, in the course of or in the furtherance of business. A person who engages in the acquisition of goods from other Member States of the EU in excess of €41,000 or receives certain taxable services from abroad is also regarded as a taxable person.

## When must I register for VAT?

You should register for VAT even before starting to supply taxable goods and services, if it is clear, based on your projections, that the limits stated above will be exceeded when the trade or business starts.

## Is registration limited to taxable persons?

NO. If your annual turnover does not exceed the limits set out above you may elect to register for VAT. This may be beneficial in certain circumstances, for example:

- If you are supplying goods or services to other registered persons you can pass on a VAT credit
- If you are supplying zero-rated goods, e.g., food, you can claim any VAT incurred on purchases and business expenses.

## How do I register for VAT?

To register for VAT you must fill in a registration form:

- TR1 if an individual, partnership, trust or unincorporated body
- TR2 if trading as a company

These forms can be obtained from Revenue’s website [www.revenue.ie](http://www.revenue.ie), by telephoning Revenue Forms and Leaflets (24 hour) Service at 1890 306 706 or from any Revenue office.

The registration form should be returned to the Revenue office dealing with your tax affairs.

## When must I account for and pay VAT?

The normal taxable period for VAT is two calendar months (i.e., January/February, March/April and so on). If you are registered for VAT the Collector-General will send you a Form VAT3 every two months. You must complete this form giving details of:

- VAT due by you for the period [Box T1 of Form VAT3],
- VAT reclaimable by you for the period [Box T2 of Form VAT3],
- VAT due to Revenue [Box T3 of Form VAT3] or repayable to you [Box T4 of Form VAT3],
- Goods supplied to and received from another Member State of the EU [Box E1 and E2 of Form VAT3].

The completed VAT3 and a payment of the amount due should be made to the Collector-General before the 19th day following the end of the two month taxable period, e.g., the VAT return for the period January/February must be submitted by 19 March. If you do not have a VAT liability for a particular two-month period, the VAT 3 should be returned marked Zero. Do not write Nil on any line.

If VAT is not paid within the proper period, interest is chargeable for each day at the rate of 0.0322% per day (circa 12% per annum). This interest also applies where a refund of VAT has been made on the basis of an incorrect return, and where all or part of the tax refunded was not properly refundable.

In addition to paying VAT every two months, an annual return of trading details (i.e., sales and purchases) on form RTD EUR is required. This return is dealt with in detail in the section Annual VAT Returns, page 5.

## Revenue On-Line Service (ROS)

### What is the Revenue On-Line Service (ROS)?

- ROS is Revenue's secure interactive internet-based facility and it is the most effective way for businesses to:
- File Returns and make payments
- Obtain details of their Revenue account
- Calculate their tax
- Claim repayments
- Conduct their business electronically

### What are the benefits of using ROS?

The benefits of ROS include:

- Instant acknowledgement
- Effective and efficient use of time - no duplication
- Elimination of clerical error
- Secure 24 x 7 access
- On-Line calculation facilities
- Simpler user friendly return forms
- Speedier Repayments
- Environmentally friendly

### What facilities does ROS provide?

The following forms can now be filed through ROS together with payments where appropriate

- VAT (VAT3 & annual Return of Trading Details)
- Employers Payroll returns (P30, P35 and P45)
- Income Tax Form 11 (Self Employed Individuals)
- Corporation Tax (Form CT1)
- VIES and INTRASTAT Returns
- Vehicle Registration Tax (Vehicle Birth Certificates and Registration forms)
- Relevant Contract Tax Returns (RCT30 and RCT35)
- Environmental Levy Returns
- Dividend Withholding Tax Returns
- Professional Services Withholding Tax Returns (F30 and F35)
- Special Saving Incentive Account Returns
- Deposit Interest Retention Tax Returns
- Life Assurance Exit Tax Returns
- Investment Undertaking Tax Returns
- Gift and Inheritance Tax Returns (IT38)
- Common Agricultural Policy (CAP) Export Declarations
- Betting Duty Returns
- VAT on eServices
- Transit Declarations

You can view details of your Revenue account including such items as:

- Returns filed and due
- Payments made
- Refunds and Repayments
- Charges and collection: details of tax due and paid

### Other features include:

- A secure mailbox housed on the ROS site where copies of all documents are kept. These can be accessed at any time using the search facility
- Both on-line and off-line facilities. The off-line system allows you to complete the forms on your own PC without being logged on to the internet. Once the off-line form is complete simply log on to the ROS site and upload the completed form
- There is a detailed Help system, as well as Frequently Asked Questions (FAQs) and Demonstrations throughout the site

- LoCall Helpdesk to assist customers with queries.
- The system operates on most platforms and browsers
- The system is compatible with screen reader technology for visually impaired customers
- An access control system which allows you to control who in your business can carry out transactions on ROS.
- A facility to order a statement of account
- Access to the Vehicle Registration Tax Calculator and Enquiry System

### How do I pay my tax using ROS?

There are currently 3 methods of making payments through ROS:

- ROS Debit Instruction (RDI),
- Laser Card
- On-Line Banking facility – Income Tax and Capital Gains Tax only

### How do I access ROS?

ROS can be accessed via the Revenue website [www.revenue.ie](http://www.revenue.ie)

You can explore a number of features of ROS from the ROS homepage without any requirement to register.

### How do I register for ROS?

ROS has a simple three-step registration process. From the ROS homepage click on 'Register' under the Self-employed Individuals, Business and Practitioners heading and follow the 3 step process. You will be issued with a Digital Certificate when you have completed the 3 steps. Your Digital Certificate enables you to access ROS and utilise its full menu of services.

To ensure the security of the service, the authentication procedure involves issuing correspondence via land mail. The whole process typically takes 8 working days, so you should be sure to start the process well in advance of any filing deadlines that may apply.

### Who can I contact with queries on ROS?

ROS Liaison Officers (RLOs) have been assigned to Revenue Offices throughout the country. If you require further information or assistance regarding ROS you should contact the RLO in your area. You can view the full list of RLOs from the 'Contact Us' link or from the 'Help' link icon at the end of the ROS Homepage which can be accessed at [www.revenue.ie](http://www.revenue.ie)

You can also contact the ROS Information Desk at LoCall 1890 20 11 06 or, for callers outside the Republic of Ireland +353 1 2771 178, who will answer your queries on any technical issues concerning ROS. You can also e-mail ROS at [roshelp@revenue.ie](mailto:roshelp@revenue.ie)

### Employees

A comprehensive range of on-line Self Services for Employees is now available in ROS:

- View personal tax record
- Claim a wide range of tax credits on-line
- Apply for refunds of tax including health expenses
- Request a review of personal tax (balancing statement/P21) for 2005 onwards
- Re-allocate credits between spouses
- Change personal address and update other personal information

Find out more at [www.revenue.ie](http://www.revenue.ie)

## Annual VAT Returns

### Annual VAT Return

Traders with low VAT liabilities may be permitted to make one annual VAT return (instead of bi-monthly returns). Traders who opt to pay by direct debit can also avail of this facility. These traders must also provide the return of trading details on form RTD EUR.

The annual VAT Return, is issued by the Collector-General for the twelve months selected by you as your accounting year. In the case of companies registered for Corporation Tax an annual VAT return will be required for the twelve month period based on the company's accounting period for Corporation Tax.

For traders who pay VAT on a bi-monthly basis this return is the same as other bi-monthly VAT returns and should be completed accordingly. However, it also contains pages to make an annual return of trading details (sales and purchases). For traders who pay VAT on an annual basis or by direct debit this return should be completed for the 12 month period stated on the Return.

### How do I complete each part of the Annual VAT Return?

#### VAT3

If you pay VAT on a bi-monthly basis there is no change in the way this return is completed. If, however, you pay VAT on an annual basis or by direct debit you should enter the **annual VAT figures** in boxes T1, T2 and T3 or T4. The value of goods supplied to and received from other Member States of the EU for the full year should be entered in boxes E1 and E2. If the amount paid by direct debit is less than the amount due a payment should be returned with the form. If, however, the VAT due by you is less than the amount paid by direct debit a repayment will be made to you by the Collector-General. A Form VAT3 is shown on page 8.

#### Return of Trading Details – Form RTD EUR

This section must be completed by **all registered traders** giving a breakdown of the supply of goods and services, imports and deductible inputs at the various rates applicable during the year. This should include all Irish, Intra-EU and overseas trade. The form will be pre-printed showing your VAT No., the taxable period and the VAT rates in force during the year. You should show the VAT exclusive value of the supply of goods and services in the boxes on the form opposite the VAT rates shown. The TOTALS boxes (Z1, Z2, Z3 and Z5) should include **all the turnover**, including the turnover at exempt rates (boxes E3, E4, E5 and E6) and at the zero rate (boxes D4, D1, D2, J1 and J2). A Form RTD EUR is shown on page 6.

For traders availing of the 7th Directive Margin Scheme, relating to the sale of second hand goods only, the margin obtained on the supply of such goods should be included in the **total figures for supplies** shown. Further information is available from your local Revenue office or at [www.revenue.ie](http://www.revenue.ie)

### Can I make my Returns annually?

YES. You can arrange to pay your VAT through the direct debit scheme and make an annual return/declaration of liability. A **single direct debit** instruction can be used for VAT and PAYE/PRSI. There is a more flexible direct debit option for seasonal business, which allows for payment of varying amounts each month to coincide with the seasonal nature of the business.

Information leaflet **CG 7 (Direct Debit – PAYE/PRSI & VAT)** gives further information and the leaflet includes an application/instruction for direct debit. The leaflet and further information may be obtained by calling Lo-Call 1890 20 30 70 and asking for the Direct Debit Section, by writing to Direct Debit, Collector-General, Sarsfield House, Francis Street, Limerick, from your local Revenue office, by e-mail [cgdd@revenue.ie](mailto:cgdd@revenue.ie) or [www.revenue.ie](http://www.revenue.ie)

The due date for the submission of the annual return/declaration of liability to the Collector-General is the 19th of the month following the month in which your accounting period ends. For example if your accounting period ends on 30 June, then the annual return should be submitted to the Collector-General by the 19th of July.

### What are the benefits of paying by Direct Debit?

The benefits include:

- Less form filling as your VAT returns are made on an annual basis only. The annual return can be prepared for any period of twelve months which best suits your accounting arrangements or in the case of companies registered for Corporation Tax, the twelve month period which is the company's accounting period for Corporation Tax ,
- Less post from Revenue (forms/reminders) and consequent time saving,
- Not being late with payments and avoiding interest charges.

### How the Annual Return of Trading Details is completed

In all correspondence please quote:

Registration No: IE 1234567A  
Notice No:

Period: 01-Jul-2005  
30-Jun-2006

Return due by: 19-Jul-2006



Office of the Revenue Commissioners  
Collector-Generals Division,  
Sarsfield House,  
Francis Street,  
Limerick

Enquiries: 1890 203070

Mr C. Trader  
T/A Nice2cu  
Main Street  
Waterford

### € VAT Return of Trading Details

	Value of Supplies of Goods & Services	Value of Acquisitions from EU countries Net of VAT & VAT free imported parcels	Value of Stock for Resale (purchases, intra-EU acquisitions & imports)	Value of Other Deductible Goods & Services (purchases, intra-EU acquisitions & imports)
VAT Rate	<b>E3</b>	<b>E4</b>	<b>E5</b>	<b>E6</b>
Exempt				
0% Exports	<b>D4</b>			
0% Home	<b>D1</b>	<b>D2</b>	<b>J1</b>	<b>J2</b>
	<b>C5</b>	<b>C6</b>	<b>H5</b>	<b>H6</b>
	<b>AC5</b>	<b>AC6</b>	<b>AH5</b>	<b>AH6</b>
	<b>P1</b>	<b>P2</b>	<b>R1</b>	<b>R2</b>
	49000		24000	
	<b>B5</b>	<b>B6</b>	<b>G5</b>	<b>G6</b>
	150000		72000	30814
<b>TOTALS</b>	<b>Z1</b>	<b>Z2</b>	<b>Z3</b>	<b>Z4</b>
	199000		9600	30814

N.B. All entries on this form should be **EXCLUSIVE OF VAT**  
Enter "00" if there is no amount to be included in a box.  
See further explanations overleaf on how to complete this form.  
I declare that this is a correct return of trading for the period specified

Signed: C. Trader Status: Owner Date: 1/7/2006

RTD EUR

**VAT DUE FOR THE YEAR**

49,000 × 13.5% = 6,615

150,000 × 21% = 31,500

**TOTAL 38,115**

Enter this amount in box T1 of Form VAT3.

**VAT REPAYABLE FOR THE YEAR**

24,000 × 13.5% = 3,240

72,000 × 21% = 15,120

30,814 × 21% = 6,470.94

**TOTAL 24,830.94**

Enter this amount in box T2 of Form VAT3.

## Notes on the Completion of the Return of Trading Details

This 'VAT' Return of Trading Details' covers the period shown on the front of the form.

If no trade was carried out during the period, the only requirement is to enter "00" in the total boxes ("Z" boxes)

This column should cover the value\* of goods & services supplied. The value should be broken down by VAT rate and included in the relevant rate box.

\*For traders availing of the 7th Directive Margin Scheme (relating to the sale of second hand goods) the margin obtained on the supply of such goods should be included rather than the value of the goods.

This column should cover the value of

- Intra EU acquisitions of goods (where VAT has not been charged) and
- Imported parcels (where VAT has not been charged).

The breakdown by VAT rate into the different boxes should be based on the VAT rate applicable in Ireland to the goods.

This column should cover the value of all stock that was bought for re-sale. The value should be broken down by VAT rate and included in the relevant rate box.

The breakdown by VAT rate into the different boxes should be based on the VAT rate applicable in Ireland to the goods.

This column should cover the value of goods purchased that will not be resold but where VAT paid can be claimed as an input credit. The value should be broken down by VAT rate and included in the relevant rate box.

The breakdown by VAT rate into the different boxes should be based on the VAT rate applicable in Ireland to the goods.

Each row refers to a different VAT rate. The rate is indicated at the edge of each row.

There are two types of 0% rates. See across for explanations.

Rates will vary from time to time as the VAT rates change. The same row should be used for both old and new rates.

Where there is no VAT rate indicated '00' should be entered across the row.

€ VAT Return of Trading Details				
	Value of Supplies of Goods & Services	Value of Acquisitions from EU countries Net of VAT & VAT free imported parcels	Value of Stock for Resale (purchase, Intra-EU acquisitions & imports)	Value of Other Deductible Goods & Services (purchases, Intra-EU acquisitions & imports)
VAT Rate	<b>E3</b>	<b>E4</b>	<b>E5</b>	<b>E6</b>
Exempt				
<b>D4</b>				
0% Exports				
<b>D1</b>		<b>D2</b>	<b>J1</b>	<b>J2</b>
0% Imports				
<b>C5</b>		<b>C6</b>	<b>H5</b>	<b>H6</b>
<b>AC5</b>		<b>AC6</b>	<b>AH5</b>	<b>AH6</b>
<b>P1</b>		<b>P2</b>	<b>R1</b>	<b>R2</b>
<b>B5</b>		<b>B6</b>	<b>G5</b>	<b>G6</b>
+	<b>Z1</b>	<b>Z2</b>	<b>Z3</b>	<b>Z4</b>

Box D4 should contain the total value of goods that were zero rated because they were exported to non EU countries or supplied to VAT registered persons in other EU countries

All other zero rated situations (including Section 13A) should be included in this row.

N.B. All entries on this form should be EXCLUSIVE OF VAT Enter "00" if there is no amount to be included in a box. RTD EUR

If you have further queries on how to complete this form, ring 1890 20 30 70 and ask for the Return of Trading Details helpline. Queries regarding liability to VAT or the rate of VAT to be charged should be directed to your local Tax District. Please return the Return of Trading details by the due date. There is a penalty of €1,520 for failing to comply.

Example showing how a bi-monthly VAT Return VAT3 is completed

FRONT

In all correspondence please quote:  
 Registration No. : IE1234567A  
 Notice No.:  
 Period: 01 March 2005 to 30 April 2005  
 Payment Due by: 19 May 2005

Office of the Revenue Commissioners  
 Collector-General's Division  
 Sarsfield House  
 Francis Street  
 Limerick  
 Enquiries: 1890 20 30 70

Mr. C. Trader  
 T/A Nice 2CU  
 Main Street  
 Wexford

**VAT 3 RETURN**

Please complete and sign the return below. The return should then be detached and forwarded (with payment or debit instructions, if liability arises) in the prepaid envelope enclosed, to arrive no later than the due date as shown above. Guidelines on the correct completion of the return are shown overleaf.

**IMPORTANCE OF PROMPT PAYMENTS**

- Make sure that you allow sufficient time - at least three working days - for your payment to reach the Collector-General.
- Late payment of tax carries an interest penalty.
- Failure to pay a tax liability, or to pay on time, can result in enforced collection through the Sheriff, Court proceedings or Attachment. Enforcement gives rise to costs in addition to any interest penalty charged.

**METHOD OF PAYMENT**

**Single Debit Authority:** If you want your payment to be debited directly from your bank account, complete the bank details on the left of the return below, ensuring that the amount of the payment you wish to make is entered in the Debit Amount box.

Please note that the account must be in a bank within the Republic of Ireland and must be a current account.

- Simply provide your bank details and the amount you wish to have debited from your account.
- Forward the completed return to the Collector-General at the address above.
- A once-off deduction will be taken from your account and credited against your tax liability as specified on the return below.
- The once-off deduction will not be taken from your account in advance of the due date for the taxable period in question.

**Cheque:** All cheques should be made payable to the Collector-General and forwarded to the address above. Do not enclose cash.

**Revenue On-Line Service (ROS):** You can make this return and pay your VAT on-line using ROS. For details visit the Revenue website at [www.revenue.ie](http://www.revenue.ie) or Phone 1890 20 11 06.

**Direct Debit:** For information on how to pay VAT by monthly Direct Debit, please contact the Helpline at 1890 20 30 70.

**METHOD OF REPAYMENT**

Any repayment due will be credited to your bank/building society account. Account details are only required if this return is a repayment (T4 line completed) and you have not previously advised Revenue of the account details or you wish to amend the account details to which previous repayments were credited.

Please print one figure only in each space using a black ball-point pen. Do not write NIL on any line.

€ Enter whole Euro only - do not enter cents. Photocopies of this form are not acceptable.

**Revenue**

**VAT 3 RETURN (and PAYSLIP)** Please complete below, detach and return

Bank Details - to be supplied if:  
 ⇒ Payment is being made by Single Debit Authority (do not complete this authority if you are paying by cheque), or  
 ⇒ A repayment is being sought (see Method of Repayment above).

Branch Sort Code  
 Account Number  
 Debit Amount

**T1** 1 2 3 4 .00  
**T2** 4 2 0 .00  
**T3** 5 1 4 .00  
**T4** .00

**E1** 3 0 0 0 .00  
**E2** 2 0 0 0 .00

I declare that this is a correct return of Value Added Tax for the period specified.  
 Signed: *C. Trader* Date: *11/5/2005*

VAT3 **B**

- T1 Box - VAT due by you for period
- T2 Box - VAT reclaimable by you for period
- T3 Box - VAT payable to Revenue

BACK

**GUIDE TO COMPLETION OF RETURN**

**Debit Amount**  
 Complete this line if you wish to make a payment by Single Debit Authority. Please ensure that you have also provided your bank details. Leave this line blank if paying by cheque or the return is a repayment claim.

**Bank Details**  
 Complete this line if you wish to pay your liability by Single Debit Authority. Please enter the bank details of the account you wish to have debited. You must also enter the amount you wish to pay in the 'debit amount' line below.

**Repayment (T4)**  
 If this return is a repayment and you have not previously advised us of the account details or you wish to amend the account details to which previous repayments were credited, please enter bank details here. If this return is not a repayment and you still wish to change your VAT repayment bank details please fax details to VAT Repayments Section Fax No. 065 5841366.

**T1**  
 Enter total VAT liability in respect of purchases + intra-EU acquisitions + partly imported VAT free.

**T2**  
 Enter total deductible VAT in respect of purchases + intra-EU acquisitions + imports.

**E1/E2**  
 Please enter the total value of goods sent to (E1 line) or received from (E2 line) other EU countries.

**T3**  
 If T1 amount exceeds T2 amount, please enter the difference on this line. You are required to submit full payment with this return. Payment may be made by Single Debit Authority or cheque.

**T4**  
 If T2 amount exceeds T1 amount, please enter the difference on this line. Subject to verification checks, this is the repayment amount due to you from Revenue and will be offset or repaid as appropriate.

**Please Note:**  
 Please print one figure only in each space using a black ball-point pen. Enter whole Euro only - do not enter cents. Do not write NIL on any line. Photocopies of this form are not acceptable.

**Amount of Payment**  
 Please enter the amount of your payment here. In the case of repayment claim, leave this line blank.

**SAMPLE**

## Paying and Claiming VAT

### How do I claim a VAT repayment?

If the VAT incurred by you exceeds the VAT charged by you in any two-month period you will be due a repayment of VAT. You should complete the VAT3 form issued to you and return it to the Collector-General to claim the repayment of VAT due to you. VAT repayments are paid directly by electronic transmission to a bank or building society account nominated by you. It is no longer possible to receive a cheque repayment. To enable processing of your VAT repayment claim, you must provide the Collector-General with details of the bank or building society account to which you wish to have the repayment sent. You can do this on the VAT 3 form. For further information on this scheme telephone the Collector-General's Division at LoCall 1890 20 30 70 or 00 353 61 488 000 (for international callers).

### Can I claim a credit for VAT paid against VAT charged?

YES. Once you are registered for VAT you may set-off VAT which you have been charged on goods and services purchased and used for your business against the VAT you have charged on such supplies. This is called an Input Credit.

A deduction is not allowed for VAT on any of the following, even when the services and goods in question are required or used for the purposes of a taxable business:

- The provision of food or drink, or accommodation or other personal services, for the taxable person, his/her agents or employees. Where this is a supply of services in respect of which the taxable person is accountable for VAT a deduction will be allowed
- Expenditure incurred by a taxable person on food and drink, or accommodation or other entertainment services, where such expenditure forms all or part of the cost of providing an advertising service in respect of which tax is due and payable by the taxable person
- Entertainment expenses incurred by a taxable person, his/her agents or employees.
- The acquisition (including hiring) of passenger motor vehicles otherwise than as stock-in-trade (that is, for resale) or for use in a vehicle hire or driving school business
- The purchase of petrol otherwise than as stock-in-trade.

If you use goods for private use in respect of which you were entitled to a deduction, a "self supply" is deemed to have taken place. This gives rise to a VAT liability in the same manner as if the goods were sold at cost in the course of business. The example below illustrates this point.

### Example of Self Supply

Mr. Jones has a shop selling adults shoes, which are chargeable to VAT at 21%. He purchases 100 pairs of shoes for €2,000 plus VAT of €420. He sells 96 pairs at €30 each (inclusive of VAT) and keeps 4 pairs for his own use. The VAT position is as follows:

Sale proceeds	(96 x €30)	=	€2,880 plus VAT of	€604.80
*Self Supply	(4 x €20)	=	€80 plus VAT due of	€16.80
Total		=	€2,960	€621.60
VAT paid		=		€420.00
VAT payable				€201.60

\*Mr. Jones is deemed to have made a sale of goods to himself at cost price.

## Books and Records

### Must I keep special records for VAT purposes?

You must keep your books and records in such a way that your VAT position can be clearly established. The type of records you need to keep will depend on the nature and size of your business.

The records kept must include books of account such as Sales and Purchases Books, Cash Book and Cheque Payments Book. You should ensure that they are properly written up and balanced on a regular basis.

You must retain these VAT records for a period of 6 years unless your Inspector of Taxes advises you otherwise. These records must be available for inspection by an authorised Revenue Officer, if required.

All supporting records such as invoices, bank and building society statements, cheque stubs, vouchers, till rolls, diaries, receipts and all other supporting documentation relevant to establish your VAT position should also be retained.

### Example of Typical Books

#### Sample Sales Book

Date	Customer	Invoice No.	Total €	VAT	21%	13.5%	Zero
1/3/06	J Black	701	1,210	210	1,000		
4/3/06	J Browne UK Ltd	702	2,000	nil			2,000
9/3/06	J Smith & Co.	703	3,630	630	3,000		

All sales (cash and credit) should be recorded in the sales book

#### Sample Purchases Book (see note below)

Invoice No.	Date	Supplier	Ref.	Total €	VAT	Goods for resale			Goods not for resale		
						21%	13.5%	Zero	21%	13.5%	Zero
1427	8/3/06	J Murphy	1	2,420	420	2,000					
2356	9/3/06	JBC Ltd	2	1,210	210	1,000					
7432	10/3/06	ABC Ltd	3	2,250	267.62		1,982.38				
11786	11/3/06	ESB	4	1,125	133.81					991.19	

All purchases (cash and credit) should be recorded in the purchases book

#### Sample Cash Book

Date	Source	Total €	Debtor	Cash Sale	Misc.	Cash Payments	Lodged
1/3/06	J Smith	1,210	1,210				1,210
2/3/06	Cash Sales	2,100		2,100		100	2,000
3/3/06	Revenue	150			150		150
5/3/06	J Browne	5,000	5,000				5,000

All cash received should be recorded in the cash book

#### Sample Cheque Payments Book

Date	Payee	Cheque No.	Total €	Creditors	Wages	Petty Cash	Expenses
1/3/06	Wages/Salaries	12125	1,716		1,716		
8/3/06	J Murphy	12126	2,420	2,420			
9/3/06	JBC Ltd	12127	1,210	1,210			
10/3/06	Petty Cash	12128	300			300	
15/3/06	ESB	12129	1,125				1,125

All cheques issued should be recorded in the cheque book

#### Note

In the case of a small business there is no need to keep a separate purchases book if a claim is made for VAT input credits on a cash paid basis. The cash/cheque payments books should show the VAT paid to suppliers separately.

## Calculating VAT

### How do I calculate my VAT liability?

#### Invoice/Sales Basis:

VAT is normally calculated on the invoice/sales basis. This means that the liability will be computed by reference to the total VAT shown on the invoices issued in the two month VAT period less the total VAT shown on the invoices received in that period. It does not matter whether payment has been received or made.

#### Example

X Ltd prepares its VAT liability on an invoice basis. The calculation for the 2 months to 30 April 2006 is as follows :

##### Sales Book

Date	Customer	Invoice No.	Total Gross €	VAT	Net 21%	Net 13.5%	Net Zero
1/3/06	J Murphy & Co	11263	18,882	3,277	15,605		
3/3/06	P Ryan & Co	11264	10,283	1,784	8,499		
5/3/06	ABC Ltd	11265	59,476	10,322	49,154		
8/3/06	S Smyth Ltd	11266	29,688	5,152	24,536		
9/3/06	RST Ltd	11267	21,789	3,781	18,008		
10/3/06	D Daly & Co	11268	36,149	6,273	29,876		
<b>Totals</b>			<b>176,267</b>	<b>30,589</b>	<b>145,678</b>		
<b>VAT Charged (Box T1 of VAT3)</b>		<b>30,589</b>					

##### Purchases Book

Invoice No.	Date	Supplier	Ref.	Total €	VAT	Goods for resale			Goods not for resale		
						21%	13.5%	Zero	21%	13.5%	Zero
2637	1/3/06	BMP Ltd	1	13,620	1,620					12,000	
1126	3/3/06	John Ltd	2	46,479	8,066	38,413					
2688	4/3/06	ABC Ltd	3	20,884	2,484					18,400	
1226	5/3/06	PEX Ltd	4	36,021	6,251	29,770					
<b>Totals</b>				<b>117,004</b>	<b>18,421</b>	<b>68,183</b>				<b>30,400</b>	
<b>VAT Credit (Box T2 of VAT3)</b>					<b>18,421</b>						

The net VAT payable is € 12,168 (30,589-18,421) and this amount should be shown in Box T3 of the VAT3 and paid before 19 May 2006.



### Cash Receipts Basis

You may opt to use the moneys received ("Cash Receipts") basis when calculating your liability if:

- at least 90% of your turnover consists of supplies of goods and services to unregistered persons
- or
- your annual turnover is not likely to exceed €635,000.

Retailers or others who do not normally issue VAT invoices will usually calculate their VAT liability on the cash receipts

basis. These businesses will generally quote VAT inclusive prices (i.e., the VAT element in the selling price is not shown separately). If the goods sold involve different VAT rates and you have difficulty apportioning the sales between the various VAT rates you may use what is known as a VAT Retailer Scheme to calculate the VAT liability on your sales. Details of these schemes are available at [www.revenue.ie](http://www.revenue.ie) or from your Revenue office.

### Example

J Smyth is a shopkeeper who calculates his VAT liability on a cash receipts basis and records sales on a VAT inclusive basis. All sales are liable to VAT at 21%. The calculation for the 2 months to 30 April 2006 is as follows :

#### 1. Total Cash Receipts (VAT inclusive @ 21%) Mar/April 2006 = €62,800

$$\text{Net Sales} = \frac{\text{€62,800} \times 100\%}{121\%} = \text{€51,900}$$

VAT on sales €10,900 i.e. €62,800 - €51,900 (Box T1 on VAT 3)

#### 2. Total VAT charged on Invoices received for goods for resale, Mar/April 2006 = €5,400

Enter €5,400 in Box T2 on VAT3

The net VAT payable is €5,500 (€10,900 - €5,400) and this amount should be shown in Box T3 of the VAT3 and paid before **19 May 2006**.

## How the form VAT3 for J. Smyth is completed

### FRONT

In all correspondence please quote:  
 Registration No. : IE1234567A  
 Notice No.:  
 Period: 01 March 2006 to 30 April 2006  
 Payment Due by: 19 May 2006



J. Smyth  
O'Connell Street

Office of the Revenue Commissioners  
 Collector-General's Division  
 Sarsfield House  
 Francis Street  
 Limerick

Enquiries: 1890 20 30 70

### VAT 3 RETURN

Please complete and sign the return below. The return should then be detached and forwarded (with payment or debit instructions, if liability arises) in the prepaid envelope enclosed, to arrive no later than the due date as shown above. Guidelines on the correct completion of the return are shown overleaf.

**IMPORTANCE OF PROMPT PAYMENTS**

- Make sure that you allow sufficient time - at least three working days - for your payment to reach the Collector-General.
- Late payment of tax carries an interest penalty.
- Failure to pay a tax liability, or to pay on time, can result in enforced collection through the Sheriff, Court proceedings or Attachment.

**Enforcement gives rise to costs in addition to any interest penalty charged.**

**METHOD OF PAYMENT**

**Single Debit Authority:** If you want your payment to be debited directly from your bank account, complete the bank details on the left of the return below, ensuring that the amount of the payment you wish to make is entered in the Debit Amount box.

Please note that the account must be in a bank within the Republic of Ireland and must be a current account.

- Simply provide your bank details and the amount you wish to have debited from your account.
- Forward the completed return to the Collector-General at the address above.
- A once-off deduction will be taken from your account and credited against your tax liability as specified on the return below.
- The once-off deduction will not be taken from your account in advance of the due date for the taxable period in question.

**Cheque:** All cheques should be made payable to the Collector-General and forwarded to the address above. Do not enclose cash.

**Revenue On-Line Service (ROS):** You can make this return and pay your VAT on-line using ROS. For details visit the Revenue website at [www.revenue.ie](http://www.revenue.ie) or Phone 1890 20 11 06.

**Direct Debit:** For information on how to pay VAT by monthly Direct Debit, please contact the Helpline at 1890 20 30 70.

**METHOD OF REPAYMENT**

Any repayment due will be credited to your bank/building society account. Account details are only required if this return is a repayment (T4 line completed) and you have not previously advised Revenue of the account details or you wish to amend the account details to which previous repayments were credited.

Please print one figure only in each space using a black ball-point pen. Enter whole Euro only - do not enter cents. Photocopies of this form are not acceptable.



**VAT 3 RETURN (and PAYSLIP)** Please complete below, detach and return

**Bank Details - to be supplied if:**

- Payment is being made by Single Debit Authority (do not complete this authority if you are paying by cheque), or
- A repayment is being sought (see Method of Repayment above).

Branch Sort Code:

Account Number:

Debit Amount:  .00

Please debit my account with the amount specified.

**T1**  1 0 9 0 0 .00

**T2**  5 4 0 0 0 .00

**T3**  5 5 0 0 0 .00

**T4**  .00

**E1**  .00

**E2**  .00

I declare that this is a correct return of Value Added Tax for the period specified.

Signed: J. Smyth Date: 31/3/2006

VAT3 **B**

- T1 Box - See calculations on previous page
- T2 Box - VAT on purchases
- T3 Box - VAT payable to Revenue

### BACK

#### GUIDE TO COMPLETION OF RETURN

**Debit Amount**  
Complete this line if you wish to make a payment by Single Debit Authority. Please ensure that you have also provided your bank details. Leave this line blank if paying by cheque or the return is a repayment claim.

**Bank Details**  
Complete this line if you wish to pay your liability by Single Debit Authority. Please enter the bank details of the account you wish to have debited. You must also enter the amount you wish to pay in the 'debit amount' line below.

**T1**  
Enter total VAT liability in respect of goods & services + intra-EU acquisitions + partly imported VAT free.

**T2**  
Enter total deductible VAT in respect of purchases + intra-EU acquisitions + imports.

**Repayment (T4):** If this return is a repayment and you have not previously advised us of the account details or you wish to amend the account details to which previous repayments were credited, please enter bank details here. If this return is not a repayment and you still wish to change your VAT repayment bank details please fax details to VAT Repayments Section Fax No. 065 5841366.

**E1/E2**  
Please enter the total value of goods sent to (E1 line) or received from (E2 line) other EU countries.

**T3**  
If T1 amount exceeds T2 amount, please enter the difference on this line. You are required to submit full payment with this return. Payment may be made by Single Debit Authority or cheque.

**T4**  
If T2 amount exceeds T1 amount, please enter the difference on this line. Subject to verification checks, this is the repayment amount due to you from Revenue and will be offset or repaid as appropriate.

**Please Note:**  
Please print one figure only in each space using a black ball-point pen. Enter whole Euro only - do not enter cents. Do not write NIL on any line. Photocopies of this form are not acceptable.

**Amount of Payment**  
Please enter the amount of your payment here. In the case of repayment claim, leave this line blank.

I declare that this is a correct return of Value Added Tax for the period specified.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Name: \_\_\_\_\_ Reg No.: \_\_\_\_\_ Period: \_\_\_\_\_

VAT3 **B**

## Invoices

### Issue of Invoices

Once you are registered for VAT, you are obliged to issue an invoice when you supply goods or services to another registered trader or to a person entitled to a repayment of VAT.

The invoice must contain the following details :

1. Your name, address and VAT number
2. The name and address of the customer
3. The date of issue of the invoice and the date of supply of the goods or services
4. A full description of the goods or services
5. The quantity or volume of goods supplied
6. The amount charged (excluding VAT), the VAT rate and the amount of VAT.
7. A sequential number, based on one or more series, which uniquely identifies the invoice.

The invoice must be issued within 15 days of the end of the month in which the goods or services are supplied.

Retail business, e.g., grocer shops, pubs, etc., need not normally issue formal VAT invoices.

It should be noted that a taxable person is required if requested in writing to issue a VAT invoice in respect of a transaction with an unregistered person in the State who is entitled to a repayment of VAT. A taxable person is not required to issue a VAT invoice to an unregistered person otherwise, but may do so if he or she so wishes.

## Intra-Community Trade and VAT in other EU Member States

If you are involved in purchasing or selling goods within the EU you will require more detailed information and full details are in the comprehensive "Guide to Value Added Tax" which is available at [www.revenue.ie](http://www.revenue.ie) from Revenue Forms and Leaflets Service at LoCall 1890 306 706 (24 hour) or your Revenue office.

Irish VAT registered businesses who make supplies of goods or services in other Member States of the EU may be required to register for VAT in those Member States. It should be noted that a trader does not need to have an establishment in a Member State to be required to register for VAT there. Irish VAT registered traders who are charged VAT in other Member States of the EU may, subject to whatever conditions are laid down by that Member State, be entitled to a refund of the VAT charged.

### Invoice

The Biro Company,  
Cork Street,  
Dublin. 1

To:

2 Accounts Department,  
Office Supplies Ltd.,  
Dublin St.,  
Cork

Invoice No: 432165 7  
Ref: JS/BC  
Date: 15 July 2006

3 **Date of Supply - 15 July 2006**

5
4
6

Quantity	Description	Unit Price €	Amount €
10 Boxes	Blue Biros	5.00	50.00
16 Boxes	Black Biros	5.00	80.00
8 Boxes	Red Biros	5.00	40.00
<b>SUB TOTAL</b>			170.00
<b>VAT @ 21%</b>			35.70
<b>TOTAL DUE €</b>			205.70

Payment due 30 days after date of Invoice.

VAT No. 0030300G 1

### Further Information

This Guide is for general information only and does not attempt to cover every issue which can arise in relation to Value Added Tax, nor does it aim to give an interpretation of the legislation involved.

If you need further information or clarification on any point please refer to Revenue's "Guide to Value Added Tax" available at [www.revenue.ie](http://www.revenue.ie), Revenue's Forms and Leaflets Service LoCall 1890 306 706 (24 hours) or your Revenue office.

## Appendix I

### Useful Addresses, Telephone Numbers, and Local Offices.

Revenue Regions & District Offices	Address	Telephone
<b>Dublin Region</b>		
City Centre (Dublin city postal areas 1 & 2)	14/15 Upper O'Connell Street, Dublin 1	01 - 86 55 000
South City (Dublin City south of the Liffey excluding postal area 2)	85-93 Lower Mount Street, Dublin 2	01 - 64 74 000
North City (Dublin City north of the Liffey excluding postal area 1)	14/15 Upper O'Connell Street, Dublin 1	01 - 86 55 000
South County (Local Authority area)	Plaza Complex, Belgard Road, Tallaght, Dublin 24	01 - 64 70 700
Fingal (Local Authority area)	Block D, Ashtown Gate, Navan Road, Dublin 15	01 - 82 77 700
Dun Laoghaire/Rathdown (Local Authority area)	Lansdowne House, Lansdowne Road, Dublin 4	01 - 63 29 400
Central Revenue Information Office	Cathedral Street, Off Upr. O'Connell Street, Dublin 1	Personal callers only
Tallaght Revenue Information Office	Level 2, The Square, Tallaght, Dublin 24	Personal callers only
<b>Dublin Regional PAYE LoCall Number for Employees 1890 33 34 25</b>		
<b>South West Region</b>		
Cork East (includes City Centre, North City and North County east of the Mallow Road)	Government Offices, Sullivan's Quay, Cork	021 - 43 25 000
Cork South West (includes South City and South County)	Government Offices, Sullivan's Quay, Cork	021 - 43 25 000
Cork North West (includes rest of City and County)	Government Offices, Sullivan's Quay, Cork	021 - 43 25 000
Limerick	River House, Charlotte's Quay, Limerick	061 - 21 27 00
Clare	River House, Charlotte's Quay, Limerick	065 - 68 49 000
Kerry	Government Offices, Spa Road, Tralee, Co. Kerry	066 - 71 61 000
<b>South West Regional PAYE LoCall Number for Employees 1890 22 24 25</b>		
<b>Border Midlands West Region</b>		
Galway County	Hibernian House, Eyre Square, Galway	091 - 53 60 00
Galway/Roscommon (Galway City and Co. Roscommon)	Hibernian House, Eyre Square, Galway	091 - 53 60 00
Mayo	Michael Davitt House, Castlebar, Co. Mayo	094 - 90 37 000
Sligo (includes counties Sligo, Leitrim and Longford)	Government Offices, Cranmore Road, Sligo	071 - 91 48 600
Donegal	Government Offices, High Road, Letterkenny, Co. Donegal	074 - 91 69 400
Westmeath/Offaly	Government Offices, Pearse Street, Athlone, Co. Westmeath	090 - 64 21 800
Louth	Government Offices, Millennium Centre, Dundalk, Co. Louth	042 - 93 53 700
Cavan/Monaghan	Government Offices, Millennium Centre, Dundalk, Co. Louth	042 - 93 53 700
<b>Border Midlands West Regional PAYE LoCall Number for Employees 1890 77 74 25</b>		
<b>East South East Region</b>		
Tipperary	Government Offices, Stradavoher, Thurles, Co. Tipperary	0504 - 28 700
Kilkenny (includes counties Kilkenny, Carlow and Laois)	Government Offices, Hebron Road, Kilkenny	056 - 77 60 700
Waterford	Government Offices, The Glen, Waterford	051 - 86 21 00
Wexford	Government Offices, Anne Street, Wexford	053 - 91 49 300
Kildare, Meath & Wicklow Customer Service	Grattan House, Lower Mount Street, Dublin 2	01 - 64 70 700
<b>East &amp; South East Regional PAYE LoCall Number for Employees 1890 44 44 25</b>		

## Appendix I contd.

### Useful Addresses, Telephone Numbers, and Local Offices.

<b>Collector General's Division - List of Offices and Contact Details</b>			
<b>Section</b>	<b>Address</b>	<b>e-mail (where applicable)</b>	<b>Telephone</b>
Collector General, Payment Processing, Debt Management, tax payment queries (Business & Self-Employed)	Collector General, Sarsfield House, Francis Street, Limerick	<a href="mailto:cg@revenue.ie">cg@revenue.ie</a>	1890 20 30 70 00353 61 488 000 (for International callers)
Employer's, Foreign Traders, P35 & BIK Helpline	Collector General, Government Offices, Nenagh. Co. Tipperary.	<a href="mailto:employerhelp@revenue.ie">employerhelp@revenue.ie</a>	1890 254 565 +353 67 63 400 (for International callers)
<b>Accountant General (VAT Repayments)</b>			
Accountant General's Branch	Government Offices, Kilrush Road, Ennis Co. Clare		065 684 9000 1890 20 20 33
VAT Repayments-Registered (for refunds to Registered persons)	River House, Charlotte's Quay, Limerick,	<a href="mailto:regvat@revenue.ie">regvat@revenue.ie</a>	061 212700 1890 25 26 25 Fax 061 402150
VAT Repayments - Unregistered (for refunds to certain Irish claimants)	Government Offices, Kilrush Road, Ennis Co. Clare	<a href="mailto:unregvat@revenue.ie">unregvat@revenue.ie</a>	065 684 9000 1890 20 20 33
VAT Repayments - Unregistered (for refunds to foreign traders)	Government Offices, Kilrush Road, Ennis Co. Clare	<a href="mailto:unregvat@revenue.ie">unregvat@revenue.ie</a>	00 353 65 684 9000
<b>Opinions &amp; Statutory Clearance Queries</b>			
<b>Name</b>	<b>Address</b>	<b>E-Mail</b>	<b>Telephone</b>
VAT Interpretation Branch	Dublin Castle, Dublin 2	<a href="mailto:vatinfo@revenue.ie">vatinfo@revenue.ie</a>	01 674 8858
<b>Other Offices/Services</b>			
Central Revenue Information Office	Cathedral Street, Off O'Connell Street, Dublin 1	Personal callers only	
Tallaght Revenue Information Office	Level 2, The Square, Tallaght, Dublin 24.	Personal callers only	
Revenue Forms & Leaflets Service	Telephone Service (24hrs)	1890 306 706	
Revenue website: <a href="http://www.revenue.ie">www.revenue.ie</a>			
Revenue On-Line Service (ROS): <a href="http://www.revenue.ie">www.revenue.ie</a>			

Every care has been taken to ensure accuracy in the compilation of this list of contact numbers. However, some information is liable to change after publication. An up-to-date listing of all Revenue offices, contact numbers and e-mail addresses is available on Revenue's website [www.revenue.ie](http://www.revenue.ie)

## Appendix II

# Customer Service Charter

Revenue collects taxes and duties which fund the provision of public services for the benefit of all citizens.

Revenue protects society through its Customer Service working on frontier control.

The effective and fair administration of tax and customs law requires Revenue and citizens to recognise certain basic rights and responsibilities.

This Customer Charter sets out mutual expectations in this context.

### Consistency, Equity and Confidentiality

Revenue will administer the law fairly, reasonably and consistently and will seek to collect no more than the correct amount of tax or duty.

Revenue will treat the information you give us in confidence and ensure that it will not be used or disclosed except as provided for by law.

### Courtesy and Consideration

**You can expect** to be treated courteously, with consideration and in a non-discriminatory way in your dealings with Revenue.

**We expect you** to treat Revenue officials with courtesy and to give them all reasonable co-operation.

### Information and Assistance

**You can expect** to be given the necessary information and all reasonable assistance to enable you to clearly understand and meet your tax and customs obligations and to claim your entitlements and credits.

**We expect you** to provide true and correct information in all your contacts with Revenue and to advise Revenue in a timely manner of developments (such as change of address, commencement or cessation of business) that are relevant to your tax and customs affairs.

### Presumption of Honesty

**You can expect** to be treated as honest in your dealings with Revenue unless there is clear reason to believe otherwise and subject to Revenue's responsibility for ensuring compliance with tax and customs law.

**We expect you** to deal in an honest way with Revenue by returning the tax and duty which you are due to pay and seeking only those entitlements and credits to which you are due.

### Compliance Costs

**You can expect** that Revenue will administer the tax and duty regimes in a way that will minimise, as far as possible, compliance costs.

**We expect you** to maintain proper records and accounts and to ensure that your Returns and Declarations are completed fully, accurately and in a timely manner.

### Complaints, Review and Appeal

There are comprehensive complaints and appeal procedures open to all customers of Revenue and we encourage you to avail of these if you are in any way dissatisfied with the service you receive from us.

#### Your can expect:

- That if you make a complaint, Revenue will deal with it promptly, impartially and in confidence.
- That availing of Revenue's own complaints procedures will never prejudice your rights to raise issues with the Ombudsman or lodge, within the statutory time limits, a formal appeal to the Office of the Appeal Commissioners against an assessment raised by Revenue or against certain determinations made by Revenue officials.

Full details, including contact points, are contained in Leaflet CS4 which is available on our website, [www.revenue.ie](http://www.revenue.ie), from our Forms and Leaflets LoCall number 1890 306 706 and in any Revenue public office.

This guide does not attempt to cover every issue which can arise in relation to Value Added Tax, nor does it aim to give an interpretation of the legislation involved. If you find this guide does not answer all of your questions or if you have additional concerns, refer to our website, [www.revenue.ie](http://www.revenue.ie) or contact your local Revenue office.



