



General

This application must be made on the appropriate form, published in one of the official languages of the European Community. It must be completed in the language of the state from which you are requesting the refund.

The information you give on the schedule at question 9 of this form will be scanned by a computer. Therefore it is essential that you complete this form as instructed below. You must use this form, or an acceptable alternative version, to make your application. Alternative versions must meet our strict guidelines to make sure that they will work with our scanning equipment. To view these guidelines go to www.hmrc.gov.uk and select *Forms* from the *quick links* menu on the left. Then select *VAT* from the list shown and open the document *VAT65/65A (DG)*. This is our developers guide.

- We recommend that you complete this form electronically.
- The application must be completed in English.
- Do not use punctuation marks (full stops, commas and so on) unless essential.
- Recognised abbreviations may be used (for example, 'LTD' for Limited).

If you complete this form manually, by hand:

- You must use capital letters.
- For text: start each entry at the beginning of the line or space provided. For amounts: line up each entry to the right.
- Only enter one character (letter, figure, punctuation mark and so on) in each space, as shown below.

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The application must be submitted no later than 6 months from the end of the calendar year in which you incurred the VAT.

Applications may also be submitted if the conditions set out in the notes to Boxes 4 and 5 aside are met.

The application must be made to the competent authority of the state from which you are requesting the refund.

Details of the competent UK authority

For general information about the scheme, please contact HMRC National Advice Service on **0845 010 9000**.

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

HM Revenue & Customs
 VAT Overseas Repayments
 8th/13th Directive
 PO Box 34
 Foyle House
 Duncreggan Road
 Londonderry
 Northern Ireland
 BT48 7AE

Phone **(+ 44) (0) 2871 305100**

Fax **(+ 44) (0) 2871 305101**

Email **enq.oru.ni@hmrc.gsi.gov.uk**

Unique Reference Number

The number to be inserted in the box in the top left-hand corner of the form will be issued by the competent authority of the state from which you are requesting the refund. You will be notified of your reference number for use with further claims - this may be different for each state. Please make sure that you use the correct number. Leave blank if this is your first claim.

Numbered boxes

- Box 1 The name and address you enter here will appear on all communications we send to you, exactly as you write it.
- 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. This is to provide evidence that you are a business person in that country. However, where the official authority of state in which the claim is to be made 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 the purchase of goods or services invoiced, or imports made, during a period of not less than three months or not more than one calendar year. However, it may 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 concerning transactions made during the calendar year covered by this application.
- Box 5 The application may be used for more than one invoice or import document. Applications for refund of UK VAT must be greater than £16, with no more than four applications per year.
- For contact details and information on the minimum amounts for other Member States, go to http://ec.europa.eu/taxation_customs/resources/documents/8th_Directive_refund_table.pdf
- Box 6 If you have a bank account you should follow the instructions detailed below.

IBAN – (International Bank Account Number) insert the IBAN of the account to which the requested refund is to be made.

IBANs are being introduced to standardise the identification of bank accounts. The IBAN is not a new account number. Your existing bank code and account numbers will not be replaced, but additional characters will appear in front of them. The complete identifier will be known as the IBAN. IBANs will improve the quality of information exchanged between parties involved in European cross border payments and reduce errors and delays.

Currency of account – insert the currency of the bank account to which the requested refund is to be made.

Bank SWIFT code – (Society for Worldwide Interbank Financial Telecommunication) insert the SWIFT code of the bank where the account is held.

Within the context of international payment transactions, the SWIFT code (standard throughout the world) enables banks to be identified without the need to specify an address or bank number. SWIFT codes are used mainly for automatic payment transactions.

Bank identifier code – insert the Sort 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 requested refund is to be made.

Name and address of bank – 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.

Note: Member states reserve the right to make refunds addressed to you, the claimant.

Box 7 Please attach **originals** of documents showing amount of VAT incurred. These documents will be returned when the claim has been processed.

Box 8 (a) Describe the nature of activities for which goods were acquired or services received. For example:

ATTENDANCE AT CONFERENCE, or
BUSINESS TRIP EXPENSES, or
FUEL AND TRANSPORT COSTS

If insufficient space is available you must use a continuation sheet. Entitle this 'Box 8(a)' and include your business registration number or Unique Reference Number (if you have one).

Attach this firmly to the application form.

(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.

(c) Any refund which is obtained improperly may render the offender liable to the fines or penalties laid down by the law of the state which has made the refund.

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to www.hmrc.gov.uk and look for *Data Protection Act* within the *Search* facility.