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SCHEDULE

Regulation 8(1)(a)

Form No. 1

VAT 65A
VAT 65A



Official authority to which the application is addressed

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

VAT Control Division C
(Branch 2/13th Directive)
HM Customs and Excise
St John's House
Merton Road
Liverpool L20 3NN

VAT 65A

Receipt stamp

APPLICATION
by a business person not
established in the Community for
REFUND OF
VALUE ADDED TAX
(Please read the explanatory notes
before filling in)

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 domicile or normal place of residence			
4	Period to which the application refers	From	To	
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 (*)	Bank account <input type="checkbox"/>	Postal account <input type="checkbox"/>	
	Account number	Code number of financial body		
	Account in the name of			
Name and address of the financial body				
8	No. of documents enclosed	Invoice	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 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			
The applicant undertakes to pay back any monies wrongfully obtained				

(*) Insert x in the appropriate box

(*) Insert x in the appropriate box

At..... on.....
(Place) (Date) (Signature)

NOTE: Box 10 overleaf MUST be completed

VAT 65A

CD 0074/1/11(10.87)

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1987)

Page 1.

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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 (eg '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. A prescribed year is a 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 a 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. **Account number** - insert the number of the account to which refund is to be made.

Code number of financial body - 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.

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.

NB. 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 or mentioned in the application for refund of tax. eg 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.

