Claim for Refund of Value Added Tax (VAT) chargeable on aids and appliances for use by Disabled Persons under the Value Added Tax (Refund of Tax) (No. 15) Order, 1981.

1. Details of Claimant

Please complete this section in BLOCK LETTERS

Name:

Address:

Personal Public Service No. of the disabled person:

Name and Address of Disabled Person for whose use the goods were supplied *(if different from above)* :

Nature of Disability:

Grant Approved/Received Yes ☐ No ☐

Amount of Grant: € Telephone Number:

2. Details of Claim **If there is insufficient space please attach separate list**

Description of the Goods	Name of Supplier	Date of (a) supply or (b) importation	Amount of Refundable VAT shown in invoice(s)/receipt
		TOTAL	**€**

3. Declaration

Anyone who knowingly makes a false statement for the purpose of obtaining repayment of VAT is liable to penalties. Please delete the alternatives shown in **bold** type below as appropriate, and then sign the declaration below if satisfied that it is accurate.

I declare that —

(a) (I am not entitled to a deduction under section 12 of the Value-Added Tax Act of 1972, as amended, or to a repayment under section 20(2) of that Act, or under any regulation or order made under that Act, other than the Value Added Tax (Refund of Tax) (No. 15) Order, 1981, in respect of any portion of the VAT for which refund is now claimed;

(b) (the tax in respect of which this refund is being claimed does not form part of expenditure incurred by me which has been or will be met, directly or indirectly, by the State, by any board established by statute, or by any public or local authority; **Please include written confirmation in relation to any Grant approved/received**

(c) (the goods concerned have been specially constructed or adapted for use by a disabled person or are of such a kind as might reasonably be treated as so constructed or adapted having regard to the particular disablement of the disabled person;

(d) **(I have/the above-named disabled person has** the specified degree of disablement;

(e) (the goods concerned are for the purpose of assisting **me/the above-named disabled person** to overcome **my/his or her** disability in the performance of essential daily functions or in the exercise of a vocation and that the goods are so used by **me/him or her**; and

(f) (all the particulars given on this form are true and correct to the best of my knowledge and belief.

Signature: Date: / /

OFFICIAL USE ONLY

1. Warrant No.: Customer ID.:
2. Examination By: On: / /
3. Checked by: On: / /
4. Amount Allowed: €
5. Official Notes

IMPORTANT - Please read the following notes before you submit your claim

1. The Value-Added Tax (Refund of Tax) (No. 15) Order, 1981, provides for the refund of VAT on certain aids and appliances for use by disabled persons. However, hospitals, schools and similar institutions do not qualify for relief under this Order where the aids and appliances are for the benefit of the institution, rather than being solely owned by the disabled person and being in the sole possession and for the exclusive use of the disabled person. Where the refund of the VAT on aids or appliances is claimed by a person other than the disabled person, Revenue may require evidence that the aid or appliance is exclusively used by the disabled person and in his/her sole possession.

2. For the purposes of the relief a "disabled person" is defined in wide terms, and includes both physical and mental disabilities.

3. The relief applies to VAT on the purchase of goods which are aids and appliances designed to assist a disabled person to overcome his/her disability in the performance of daily functions or in the exercise of a vocation.

4. Relief is **not** allowed on **services** or on the **rental** of goods.

5. Examples of eligible goods are:

- Necessary domestic aids (e.g. drinking and eating aids designed solely for the disabled)
- Walk-in baths designed for the disabled,
- Commode chair, etc.,
- Lifting seats and specified chairs designed for the disabled,
- Hoists and lifters designed for invalids including stair lifts,
- Communication aids designed for those unable to speak.

6. The above-mentioned Order does **not cover refunds on motor cars** for disabled drivers **or on motor vehicles** for the transport of severely disabled persons or **on road** vehicles of any kind. Refund of VAT on these goods may be claimed, on the appropriate Claim Forms, which are available from the **Revenue Commissioners, FREEPOST, Central Repayments Office, M: TEK II Building, Armagh Road Monaghan. (Tel: 047 62100, or LoCall 1890 60 60 61)**

7. Neither does the Order cover radios for the blind. Refund of VAT on these radios may be claimed from the Unregistered VAT Repayments Section - see 9. below - by completing Claim Form VAT 59.

8. In addition to purchases by the disabled person him/herself, the Order applies to goods bought by other persons for the sole ownership and possession and the exclusive use of a named disabled person or persons. However, where goods are bought by another person for a disabled person they must **not** be supplied in the course of a business carried on by the donor.

9. Medical evidence of disability may be requested.

9.1 Please Provide written evidence in relation to any GRANT approved/received confirming the Name and Address of the Body providing the Grant and indicating the specific amount of the Grant sanctioned / received.

10. Before you submit this claim form **please ensure** that:

- you have completed sections 1 to 3, including signing the declaration in section 3 in your correct status.
- you have attached all supporting documentation i.e. ***original*** invoices for all goods in the claim or, in the case of imported goods receipts for VAT paid at importation. In the case of hire purchase agreement(s) , a copy of hire purchase agreement(s) together with the invoice must be submitted.
- invoices are legible, dated and show the VAT content, the supplier's, name, address and VAT number and an adequate description of the goods involved.

11. Claims for repayment must be made within 4 years from the end of the taxable period to which the claim relates. The taxable periods are January/February, March/April, May/June, July/August, September/October, November/December each year. As an example, the claim for a refund of VAT in respect of an invoice issued in January 2005 must be made not later than February 2009. Claim forms together with supporting documentation should be returned to: **Revenue Commissioners, FREEPOST, Central Repayments Office, M: TEK II Building, Armagh Road, Monaghan. (Tel: 047 62100, E-mail: cromon@revenue.ie)**

12. Further copies of this form may be obtained from the address at **11.** above or downloaded under from Revenue's website **www.revenue.ie**