Application for refund of VAT

By a business person who is **not** established in the community

General

The information you give on the schedule at question 9 of VAT65A will be scanned by a computer. Therefore it is essential that you complete this form as instructed below. You must use VAT65A, 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.

For more information, go to **www.gov.uk/government/collections/vat-forms** and from the list select 'VAT65A' then select 'Developers guide (VAT65A Developers Guide)'.

We recommend that:

- you complete this form electronically
- the application must be completed in English
- you don't use punctuation marks (full stops, commas and so on) unless essential
- you use only recognised abbreviations (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.

A	B	C		L	T	D			

The VAT65 application must be submitted no later than 6 months from the end of the prescribed year in which you incurred the VAT. The prescribed year is the period starting on 1 July of one year and ending on 30 June of the next.

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

The Commissioners may require claimants to appoint tax representatives, registered for VAT in the United Kingdom (UK), to act on their behalf.

Unique Reference Number

This is the reference number we ask for in the top left-hand corner on page 1 and on each schedule. Leave this blank if this is your first claim. If this is not your first claim enter your reference number, this will have been issued by the official authority in the UK.

You will be notified of your reference number for use with second or subsequent claims.

Numbered boxes

Box 1 The name and address you enter here will appear on all communications we send to you.

Box 2 State the type of business activity you are 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 confirm that you are a business person in that country. However, where the official authority in the UK already holds such evidence, you don't need 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 3 months or not more than one prescribed year. However, it may relate to a period of less than 3 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 covered by this application.

Box 5 The application may be used for more than one invoice or import document. If the period to which the claim relates is 3 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 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.

Currency of account – enter the currency of the bank account where you want the refund to be paid.

Bank SWIFT code – (Society for Worldwide Interbank Financial Telecommunication) enter 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) allows 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 you want the refund to be paid.

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.

Please note that all other refunds will be issued to you, the claimant, as named in box 1. This will be paid in sterling by means of a Payable Order. Payments to a third party should be submitted with a Power of Attorney giving the payee authority to receive money on your behalf. The UK reserves the right to make refunds addressed to you, the claimant.

Box 7 Please attach **original** documents showing the amount of VAT incurred. These documents will be returned to you 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
- business expenses
- fuel and transport costs

If you need more space you must use a continuation sheet. Call this 'box 8(a)' and include your business registration number or Unique Reference Number (if you have one). Attach this securely 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 UK.

More information

For more information about the scheme, please contact the VAT Helpline:

Telephone: **0300 200 3700**

Textphone: **0300 200 3719**

Outside UK: **+44 2920 501 261**

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

HM Revenue and Customs
Compliance Centres
VAT Overseas Repayment Unit
S1250
Benton Park View
NEWCASTLE UPON TYNE
NE98 1YX

Outside UK: **+44 03000 537 402**

Fax: **+44 03000 537 405**

Email: **enq.or.ni@hmrc.gsi.gov.uk**

How we use your information

HM Revenue and 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 and Customs unless the law permits us to do so. For more information, go to **www.gov.uk/government/ organisations/hm-revenue-customs/about/personal- information-charter**