In all correspondence please quote:

Registration No: IE
Notice No:

Period:

to

Payment due by:

Collector-General
Sarsfield House
Francis Street
Limerick

Enquiries: 1890 203070

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 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

↓ VAT3 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

Single Debit Authority

Debit Amount .00

Please debit my account with the amount specified.

Office Use

AMD ☐

O/S ☐

VAT on Sales T1 .00

VAT on Purchases T2 .00

Excess of T1 over T2 (Payable) T3 .00

or

Excess of T2 over T1 (Repayable) T4 .00

Amount of Payment .00

Value of Goods Sent to other EU Countries E1 .00

Value of Goods Received from other EU Countries E2 .00

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

Signed:-_____ Date:-_____

VAT3 B

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

Payment(T3): 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.

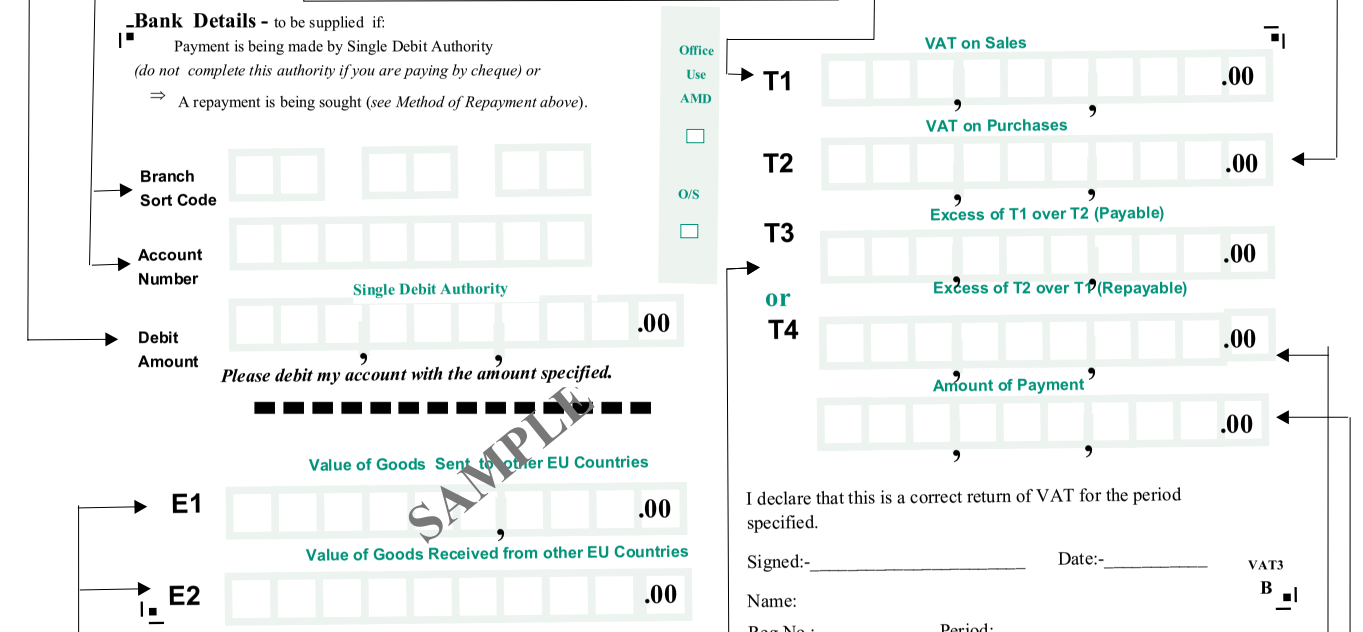
Repayment(T4): If this return is a repayment and you have **not** previously advised us of the account details **or** you wish to amend the account details to which previous repayments were credited, please enter bank details here. If this return is not a repayment and you still wish to change your VAT repayment bank details please fax details to VAT Repayments Section Fax No. 065 6841366.

T1

Enter total VAT liability in respect of goods & services + intra-EU acquistions + parcels imported VAT free.

T2

Enter total deductible VAT in respect of purchases + intra-EU acquistions + 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.*