

# Ireland - VAT refunds, admin and Revenue



Your customer has exported the goods he/she bought in your store and is claiming the VAT via vatfree.com. You receive an invoice from vatfree.com to refund the VAT.

## Admin

Credit your customers original sale and re-enter it as a [sale outside the EU](#).

Keep our invoice and supporting documents on file for the legally established retention period of [6 years](#). You can find your supporting documents in your vatfree.com [online invoice portal](#). They can also be requested via support@vatfree.com.

## Revenue

Revenue requires you to submit:

- [periodic VAT-returns](#)
- [an annual Return of Trading Details \(RTD\) report](#)

### VAT-returns

You might receive a VAT refund claim for a purchase for which your VAT-returns have not yet been submitted. It's also possible that you receive a claim after your VAT-returns for that purchase have already been submitted.

**1. You receive a request before your VAT-returns have been submitted**

You don't need to return VAT to Revenue. You return the VAT to your customer instead by processing our invoice for the VAT refund.

**2. You receive a request after your VAT-returns have been submitted**

If you have already paid the VAT to Revenue, you can submit a correction for the return via Revenue Online Service (ROS).

*A. Corrections lower than €6,000*

If the net under or overpayment of VAT for the period being corrected is less than €6,000, the amount can be included (without interest or notification to Revenue) as an adjustment on the next corresponding VAT return following that in which the error was made.

*B. Corrections of €6,000 or higher or for returns earlier than your previous return*

You can amend the relevant return via ROS. Please note that a VAT3 return takes up to three working days to be fully processed. Once this time has elapsed, you should be able to amend it. To amend a VAT3 return; proceed as if to file a new VAT3 then click the 'Additional' button to see the list of periods available for amendment.

## Return of Trading Details (RTD)

In addition to your periodic VAT-returns, Revenue requires all VAT registered traders to provide an annual [Return of Trading Details \(RTD\) report](#). Your RTD includes information on the VAT exclusive value of sales and purchases made at each VAT rate, including imports and exports. The RTD is completed at the end of the year and will be displayed in your ROS inbox.

Information on exports can be submitted in box D4 of the RTD.

VAT rate	Box	Values
0% exports	D4	<ul style="list-style-type: none"><li>• EC Sales of Goods and Services at zero rate</li><li>• <i>Non EC overseas sales of goods and services at Zero rate</i></li><li>• EC Purchase of Services at zero rate</li></ul>

*Supporting documentation:*

- [Revenue: Code of Practice for Revenue Audit and other Compliance Interventions 3.2 - Self-correction without penalty \(page 31\)](#)
- [Sage: Return of Trading Details \(RTD\)](#)