



- * FORM VAT 3 to be submitted every 2 months (Jan-Feb to Nov-Dec, 6 returns per year).
- * Additional information to be provided if there are intra EU sales and purchases.
- * Unless for stock, vat on saloon cars can never be reclaimed and Vat on car leases cannot be reclaimed.
- * Vat on petrol can never be reclaimed though Diesel and LPG permitted.
- * Vat on meals and accomodation not allowed.
- * Vat on personal expenses can never be reclaimed.
- * Care applying 2/3rds rule for 13½% rate.
- * Intra EU Purchases are Zero Rated but no input credit available to reduce Vat liability (purely a timing benefit).
- * Intra EU Sales are Zero Rated provided customer is vat registered in the other EU Member State and verified with VIES Office in Dundalk.