**CLAIM FOR REFUND OF VAT AND DUTY ON PURCHASES OF PETROL, DIESEL AND HEATING OIL**

This form should be used by foreign and Commonwealth diplomatic missions and consular posts, certain international organisations and entitled officials.

**OFFICIAL STAMP OF THE MISSION**

**DATE:**

1. This form must be sent to Diplomatic Missions and International Organisations Unit, Protocol Directorate, Foreign, Commonwealth & Development Office, King Charles Street, London SW1A 2AH.
2. Failure to complete the form fully, using the correct VAT/Duty rates, may result in the claim being rejected or delays of refunds being made.

# Head of Mission Certificate

I certify that the items covered by this claim were purchased for the use of mission/organisation and/or privileged members of staff, and that no previous claim for refund of duty or VAT has been made is respect of any of them.

**Signature of Head or Acting Head of Mission**

**Name of Signatory**

**Name and Address of Mission:**

**Period of Claim:** **From** (mmm/yyyy) **To**  (mmm/yyyy)

**FCDO Certificate**

I certify that the mission/organisation and/or individuals detailed in this claim are entitled to a refund of duty/VAT on the purchases of fuel for diplomatic registered vehicles/premises (or as agreed by the FCDO) made within the period stated above, and in the quantities stated (or as amended by the FCDO).

**Signature**

**FCDO STAMP**

**DATE:**

**PLEASE READ THESE INSTRUCTIONS CAREFULLY BEFORE SUBMITTING CLAIM**

1. Claims must be made within twelve months of the date of purchase and must contain original receipts.
2. All persons, vehicles and/or premises covered by this claim must be listed on this form.
3. Where a large number of persons, vehicles and/or premises are concerned, a separate sheet may be used, providing all necessary information is included.
4. Claims must be for diplomatic registered vehicles only (i.e. D and X plated vehicles), which are for official use of the mission and/or the personal use of entitled members of staff.
5. Claims for refunds of VAT/Duty on fuel purchased for temporary or other vehicles may be authorised when prior agreement has been obtained from Diplomatic Missions and International Organisations Unit.
6. Copies of forms and receipts must be retained by the mission for a period of three years.
7. HM Revenue & Customs may audit these receipts at any time. An appointment would always be made before undertaking an audit.

**CLAIMS FOR REFUND OF VAT/DUTY ON HEATING OIL**

1. Evidence of payment for heating oil must be kept at the mission for a period of three years.
2. Invoices/receipts must:
3. Be dated
4. Show the number of litres purchased
5. Show the address of the heating installation
6. Show the supplier’s name and address
7. Be stamped as ‘PAID’ by the supplier

**CLAIMS FOR REFUND OF VAT/DUTY ON FUEL FOR OFFICIAL OR PERSONAL VEHICLES**

1. Vehicle registration mark (number plate) must be shown
2. For cash and credit card purchases, evidence of payment (receipts) for each fuel purchase must be numbered, in date order, and submitted to Diplomatic Missions and International Organisations Unit. Copies must also be retained by the mission for a period of three years
3. The receipt must contain the following information:
4. Vehicle registration mark
5. Name and address of the fuel supplier
6. Date of purchase
7. Number of litres purchased
8. Type of fuel purchased i.e. diesel, leaded, unleaded petrol
9. Cost of fuel purchased
10. For account or fuel credit card company purchases, the retailer or credit card company invoice should be submitted to Diplomatic Missions and International Organisations Unit. Copies should also be retained by the mission for a period of three years. This should also show the date, number of litres, vehicle registration mark, cost of fuel and supplier’s name and address.

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| Vehicle registration mark, name of registered keeper | Number of litres of fuel purchased | Type of fuel (petrol, diesel etc.) |
| Example 123D456 / Name | 20 litres | Petrol |

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| QUANTITIES OF FUEL TO WHICH CLAIM RELATES | LITRES | DUTY | VAT |
| RATE | AMOUNT | RATE | AMOUNT |
| DIESEL |  | 0.5295 |  | 0.18 |  |
| PETROL |  | 0.5295 |  | 0.17 |  |
| HEATING OIL |  |  |  |  |  |
| SUB-TOTALS CLAIMED FOR | DUTY | £0.00 | VAT | £0.00 |
| **TOTAL REFUND CLAIMED (DUTY & VAT) = £0.00** |

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| **PLEASE PROVIDE BANK ACCOUNT DETAILS (to enable HMRC to make the refund by bank transfer)** |
| Name of Bank |  |
| Name of Account Holder |  |
| Bank Sort Code [00-00-00] |  |
| Bank Account Number |  |
| Is this a mission or a diplomat’s bank account?  | Mission / Diplomat |