



Declaration Concerning a Refund of Overpaid Tax Pursuant to Section 6 of the Indirect Taxes Law - 1968
Customs Form 91a

To: _____

Re: **Request for Tax Refund in the Name of** _____ **Entry No.** _____

Following your request for a tax refund, I hereby notify you that the refund of an overpayment is stipulated upon the fulfillment of the conditions set forth in **Section 6 of the Indirect Taxes Law (Overpaid Tax or Underpaid Tax) – 1968**.

This law states that a person who overpaid taxes shall be entitled to a refund of the overpayment provided that he proves to the Director General that one of the following conditions has been met:

1. That he has not sold the goods;
2. That he has sold the goods but the overpayment was not included in the price paid by the buyer.

According to Customs Form 91, it is required to attach a declaration to requests of NIS 50,000 or more.

Therefore, in order to examine the fulfillment of the said conditions and in light of the fact that the burden of proof is on the taxpayer, it is required to receive a declaration from the taxpayer or his accountant, authorized by an attorney, in which the following details shall be noted:

- a) The fact that the goods have been sold – noting the details of the type of sale, its essence and its nature (a regular sale or the delivery of goods within the framework of a guarantee, service and rental).
- b) The inventory – details of the goods remaining in stock.
- c) The price of the goods sold and a pricing of the goods.
- d) Any other reason or fact that the taxpayer sees fit to note in this declaration.
- e) Sales invoices of identical goods 3 months prior to the abovementioned entry and 3 months following the abovementioned entry.
- f) Inventory movements of the goods that are the subject of the claim.

Processing of this case will continue after receiving the aforementioned documents.



**STATE OF ISRAEL / MINISTRY OF FINANCE
ISRAEL TAX AUTHORITY**

Request for a Refund of Overpaid tax

[Section 6 of the Indirect Taxes Law (Overpaid Tax or Underpaid tax) - 1968

Customs Form 91 (Edition A)

1. Importer's Details

Importer's name	Importer's No.	Registered VAT No.

Address:	Tel.:

2. Details of the Claim:

**2.1 Details of the imported goods for which the refund is being requested
(hereinafter referred to as: "The Goods").**

Entry No.	Date	Description of Goods	Customs Heading	Quantity	Value in foreign currency	Type of foreign currency
	/ /					
	/ /					
	/ /					
	/ /					

2.2 The refund requested according to the type of tax (customs/purchase tax/levy)

Total

2.3 Reasons for requesting the refund:

3. Importer's declaration: Mark the appropriate declaration

I hereby declare that the goods, the details of which are noted above and that were imported under to Entry/ies No. _____, _____, _____, _____, _____ have not been sold until the date of submitting this declaration.

I hereby declare that some of the goods have been sold at a price that did not include the overpayment, as of the date of submitting this declaration.

I hereby declare that all the goods have been sold at a price that did not include the overpayment.

I hereby declare that all goods, details of which are listed above, and were imported by Import Declaration/s listed above, were used as raw materials in the manufacturing process.

The commercial area in which the goods were sold by the importer:

3a. The commercial field of activity in which the goods were sold by the importer:

Retail Wholesale Distribution Other

3b. (In the event that the refund sum does not exceed NIS 1,000, there is no need to fill this section)

Description of Goods	Quantity of the Sold Goods	Invento ry Details	Unit of measurement

Selling Price Per Unit NIS		
3 Months Prior to Current Shipment	The Shipment Subject to the Claim	3 Months after the Current Shipment

3c. The description of the raw materials and the final product in which the overpaid goods were included.

**Please provide a description and a diagram of the manufacturing process signed by the factory engineer.

*** In the event that the requested refund sum exceeds NIS 10,000, it is required to attach sales invoices of identical goods for the following periods: 3 months prior to the date of the shipment of goods that are the subject of the claim and 3 months following the date of the shipment of the goods that are the subject of the claim.**

**** it is required to attach a declaration to requests of NIS 50,000 or more as detailed in the enclosed information page.**

I, the undersigned, hereby declare the following:

- 1. All the abovementioned details are complete and correct. In the event that there are changes in the abovementioned details, including in regard to the sale of the goods, I undertake to immediately report this accordingly.**
- 2. To the best of my knowledge, this request includes all the goods and the entries for which the refund is being requested. I do not and I shall not have any additional claims regarding identical goods that were imported prior to this request, due to the cause of refund which is the subject of the request.**
- 3. The aforesaid does not deny the right of the Israel Tax Authority to request any document and/or evidence and/or carry out any inspection and/or any other examination for the purpose of validating the details noted by me in this form, at its sole discretion, even after the refund has been made.**
- 4. I undertake to keep all documents related to this request, in accordance with the provisions of any law, including the bookkeeping provisions and to submit them upon request.**
- 5. I am aware that providing false information shall constitute a criminal offence.**

Date: ___/___/___

Name: _____

Signature of importer / accountant: _____ **stamp:** _____



STATE OF ISRAEL / MINISTRY OF FINANCE
ISRAEL TAX AUTHORITY

Declaration for a Waiver of Underpayment Pursuant to Section 3 of the Indirect Taxes Law - 1968
Customs Form 89a

To: _____

Re: **Request for a Waiver of Underpayment in the name of** _____
Entry No.

Following your request for a waiver of underpayment, I hereby notify you that a waiver of underpayment is stipulated upon the fulfillment of all the conditions set forth in **Section 3 of the Indirect Taxes Law (Overpaid Tax or Underpaid Tax) – 1968.**

This law states that a tax payer shall not be liable for an underpayment provided that he proves to the Director General that all of the following conditions are met:

1. The underpayment was not due to incorrect information that the taxpayer provided, or due to not providing information that he was required to provide;
2. The taxpayer had no knowledge, and under the circumstances did not have to know about the existence of the underpayment;
3. The taxpayer sold the goods in good faith at a price that did not include the said underpayment, prior to being requested to pay for the underpayment.

According to Customs Form No. 89, it is required to attach a declaration to requests of NIS 50,000 or more.

Accordingly, and in order to examine the fulfillment of the said conditions and in light of the fact that the burden of proof is on the taxpayer, it is required to receive a declaration from the taxpayer or his accountant, authorized by an attorney, where the following details shall be noted:

- a) The fact that the goods have been sold – noting the details of the type of sale, its essence and its nature (a regular sale or the delivery of goods within the framework of a guarantee, service and rental).
- b) The inventory – details of the goods remaining in stock.
- c) The price of the goods sold and a pricing of the goods.
- d) Any other reason or fact that the taxpayer sees fit to note in this declaration.
- e) Sales invoices of identical goods 3 months prior to the abovementioned entry and 3 months following the abovementioned entry.
- f) Inventory movements of the goods that are the subject of the claim.

Processing of this case will continue after receiving the aforementioned documents



**STATE OF ISRAEL / MINISTRY OF FINANCE
ISRAEL TAX AUTHORITY**

Annex to Request for a Waiver on Underpayment

[Section 3 (3) of the Indirect Taxes Law (Overpaid Tax or Underpaid tax) – 1968]

Customs Form 89 (Edition A)

1. Importer's Details

Importer's name	Importer's No.	Registered VAT No.

2. Details of Request:

2.1 Details of the goods imported for which the waiver is being requested (shall hereinafter referred to as: "The Goods").

Entry No.	Date	Description of Goods	Customs Heading	Quantity	Value in foreign currency	Type of foreign currency
	/ /					
	/ /					
	/ /					
	/ /					

2.2 The refund requested according to the type of tax (customs/purchase tax/levy)

Total

2.3 Reasons for requesting the waiver:

3. The importer's declaration: mark the appropriate declaration

I hereby declare that the goods, the details of which are noted above and that were imported according to Entry/ies noted above have been sold at a price that did not include the underpayment, prior to the request for the underpayment.

I hereby declare that some of the goods have been sold at a price that did not include the underpayment, prior to the request for the underpayment.

I hereby declare that the goods were partially sold, at a price that did not include the deficit, before the deficit payment demand.

] I hereby declare that all goods, details of which are listed above, and were imported by Import Declaration/s listed above, were used as raw materials in the manufacturing process.

3a. The commercial field of activity in which the goods were sold by the importer:

3b.] Retail] Wholesale] Distribution] Other

Description of Goods	Quantity of the Sold Goods	Inventory Details	Unit of measurement

Selling Price Per Unit NIS		
3 Months Prior to Current Shipment	The Shipment Subject to the Claim	3 Months after the Current Shipment

3c: Were the imported goods sold in their original form? (Yes/no)

3d: Were the imported goods sold after being processed and/ or changed and/ or improved, or after going through a manufacturing process? (Yes/no).

Please specify the operations performed on the goods:

**Please provide a description and a diagram of the manufacturing process signed by the factory engineer.

* It is required to attach to this form the sales invoices of identical goods for the following periods: 3 months prior to the dates of the shipments for which underpayment had been found, and 3 months following the dates of the shipments for which the underpayment had been found.

** In the event that the underpayment exceeds the sum of NIS 50,000, it is also required to attach Customs Form 89a – Declaration for a request to waive the underpayment.

I, the undersigned, hereby declare the following:

- 1. All the abovementioned details are complete and correct. In the event that there are changes in the abovementioned details, including in regard to the sale of the goods, I undertake to immediately report this accordingly.**
- 2. The aforesaid shall not deny my obligation to prove the fulfillment of the conditions noted in Sections 3(1) and 3(2) of the Indirect Tax Law (Underpaid tax) – 1968 (shall be referred to hereunder as: the "Indirect Taxes Law). I am also aware that the waiver on underpayment is stipulated upon the fulfillment of the three conditions noted in Section 3 of the Indirect Taxes Law.**
- 3. The aforesaid does not deny the right of the Israel Tax Authority to request any document and/or evidence and/or carry out any inspection and/or any other examination for the purpose of validating the details noted by me in this form, at its sole discretion, even after the refund has been made.**

I undertake to keep all documents related to this request, in accordance with the provisions of any law, including the bookkeeping provisions and to submit them upon request.

I am aware that providing false information shall constitute a criminal offence.

Date: ___/___/___

Name: _____

Signature of importer / Accountant: _____ **Stamp:** _____