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Introduction

Businesses operating in countries in which they are not established or VAT-registered (i.e. nonresident businesses) can incur significant amounts of VAT on expenses paid in those countries. In principle, non resident businesses should be able to recover some or all of the VAT incurred, thereby reducing their costs.

The 2013 European VAT refund guide summarizes the rules and procedures to obtain a VAT refund in 31 European countries (including Croatia, joining the EU this year as from July 2013).

The information contained in this guide, which is current through 1 March 2013, has been compiled in cooperation with VAT professionals in Deloitte offices in all of the countries covered.

If you have any questions or comments, please contact one of the following individuals:

Olivier Hody          Partner          ohody@deloitte.com          + 32 2 600 66 49
Jorge Franco         Assistant      jfrancodiazdearangui@deloitte.com  + 32 2 600 67 43

Or use our general contact/e-mail address:

Be refunded          berefunded@DELOITTE.com

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Deloitte Global VAT refund services – Deloitte Revatic Smart

Foreign VAT recovery—Not only doing things right, but doing the right thing

Many businesses are missing refund opportunities in countries around the world that allow refunds of value-added tax (VAT). Even if you already claim VAT refunds, could you benefit from a potentially more efficient, automated process for filing and receiving those refunds?

Businesses that operate in countries where they are not established or VAT-registered often incur significant amounts of VAT on expenses paid in those countries. Some of the most common expenses for which nonresident companies incur VAT include:

- Employee travel and lodging, service charges from vendors, co-location costs,
- Import VAT incurred on the movement of goods across borders;
- Clinical trials and local purchases of goods.

International businesses may incur great amounts each year in VAT for these types of expenses. In principle, non resident businesses might be able to recover some or all of the VAT incurred on these expenses – a great opportunity to reduce tax costs. Some businesses already claim non resident VAT refunds. There may, however, be opportunities to improve the existing VAT recovery process through automation, which should in many instances reduce the time and costs to gather VAT expense information, prepare VAT refund claims, and submit the claims to tax authorities.

Our approach

With Deloitte’s VAT compliance tool called Deloitte Revatic Smart, we can serve our clients by introducing automation to the global VAT recovery process.
**Deloitte Revatic Smart** extracts data from invoices and receipts quickly and accurately by using optical character recognition (OCR) technology and then automatically calculates recovery restrictions on certain types of expenditure. It organizes the information into a predefined format, ready for submission to the tax authorities. Manually performing these tasks can often take months. However, automating the process, including all the way through the submission of the claims to the tax authorities, can potentially reduce preparation time to a few days.

Combining the Deloitte Revatic Smart technology with our extensive global experience allows us to offer numerous services that could be beneficial to our clients, including:

- A highly transparent, standardized, and efficient approach for recovering foreign VAT in a cost-effective manner;
- Automated and effective VAT recovery technology which reduces the risk associated with manual refund claims and the likelihood of rejection based on duplicate invoices, while accelerating the filing of refund claims;
- Advice from Deloitte’s indirect tax specialists who possess significant VAT technical knowledge and experience globally.

Throughout the VAT recovery process, you can track your claims via a Deloitte Web portal. This provides an interactive environment in which you track which claims are being processed, which have been filed, the status of each claim, and any requests from tax authorities for additional information.

**Contact details for more info on this service offering:**

Global VAT refund team e-mail: berefunded@deloitte.com
VAT recovery in the EU

The EU directive that entered into force on 1 January 2010 (i.e. Directive 2008/09/EC) introduced a new procedure for businesses established and registered for VAT purposes within the EU to request a refund of VAT incurred in other EU member states. The directive allows EU businesses to submit a refund claim via the internet site of the tax authorities of the country in which the claimant is established (the previous system, known as the 8th VAT Directive system, required claims to be submitted on paper and in the country in which the VAT was incurred). In addition, new deadlines apply for submitting a claim and for the processing of refunds by the authorities. As under the previous rules, refund requests will be addressed by the member state of refund, the amount refundable will be determined under the deduction rules of that member state and the payment of the refund will be made directly to the claimant by the member state of refund. While the new procedures should facilitate and expedite the processing of refund claims, businesses need to be aware of deadlines and issues connected with the process, making any necessary adjustments to their internal systems.

The changes made by Directive 2008/09/EC do not affect refund claims by businesses that are not established or VAT-registered in an EU member state; such businesses still recover VAT incurred in EU member states according to the procedure in the 13th VAT Directive.

The 2013 European VAT refund guide provides detailed information on the technical and practical aspects of the procedures under Directive 2008/09/EC, as well as information on refund claims under the 13th VAT Directive. The guide covers the procedures in the 27 EU member states (28 as from 1 July 2013) and three of the European Free Trade Association (EFTA) countries: Iceland, Norway and Switzerland.

**EU businesses (Directive 2008/09/EC)**

**Eligibility for refund**

A business registered for VAT in one EU member state can reclaim VAT incurred in another member state. However, where the business is registered or otherwise liable or eligible to register for VAT purposes in a particular member state, it should register in that country and recover VAT through its VAT registration (periodic returns). Applications to recover VAT under Directive 2008/09/EC will be rejected if the business has residence, its seat or a fixed establishment and/or taxable supplies of goods or services in the EU member state in which the VAT was incurred.

**EU member states:**
- Austria
- Belgium
- Bulgaria
- Croatia (as from July 2013)
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Italy
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovakia
- Slovenia
- Spain
- Sweden
- United Kingdom

The following non-EU countries (part of EFTA) also are included in the guide:
- Iceland
- Norway
- Switzerland
Non-refundable VAT

The specific items of expenditure on which VAT is recoverable vary in each member state.

Services

Services are the supplies on which an EU business is most likely to be able to recover VAT incurred in another member state. However, following the implementation of the new rules on the place of supply of services (also on 1 January 2010), VAT incurred on acquired services in other EU countries has been substantially reduced, as these transactions normally must be reverse charged by the customer in its country of establishment.

Goods

The recovery of VAT on goods is more complex. Generally, the supply of goods from one member state to a customer in another member state is zero-rated (provided the customer is registered for VAT purposes elsewhere in the EU and its VAT registration number is provided to the supplier).

Where goods have been acquired in another member state, VAT can be reclaimed provided no other VAT relief is available and that, as a result of the transaction, the company does not become liable to register for VAT purposes in that other member state.

With a few exceptions, if goods are purchased for resale, either within or outside the member state, the business will almost certainly have to register for VAT purposes in respect of the resale and will recover VAT through the VAT registration.

Direct VAT recovery, therefore, will only apply to goods delivered and consumed for business purposes within the charging member state (e.g. the purchase and use of local office supplies).

Making claims

Minimum amounts

Member states can set the minimum amount that may be recovered under each VAT refund application. The minimum for annual applications, or applications for the final part of a year, is EUR 50, but for interim applications, it is EUR 400. The table shows the current limits in each member state.

Items omitted from earlier interim applications usually can be included in later applications filed in the same year.

Time limits

The application period is on a calendar year basis and the application form must be submitted by 30 September of the following year (different due dates may apply for quarterly refunds). However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year.

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<td>Switzerland</td>
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Procedure

Filing
As a general rule, the refund application must be submitted electronically through the portal of the tax authorities in the country in which the claimant is established at the latest on 30 September of the calendar year following the refund period. This deadline will not be extended.

IT requirements
All refund claims submitted according to the procedure in Directive 2008/09/EC must be filed electronically. However, the method of filing, certifications, files accepted and other IT requirements vary from country to country.

Supporting documentation
In the first phase of an application, most member states do not require any documentation other than the application form (filed in the country of residence). Once the application has been transferred to the state in which VAT was incurred, that state can request additional documentation, such as invoices (originals or copies), import documents or other supporting documents.

It should be noted, however, that the European Court of Justice recently ruled that, in some cases, a nonresident business should be able to submit duplicate tax invoices where the originals have been lost for reasons beyond its control.

Refunds and appeals
Another important change introduced by Directive 2008/09/EC is the introduction of fixed time limits for the tax authorities to issue a decision on refund claims.

The member state of refund has four months to decide on the application, starting from the day it confirmed receipt of the claim. The term will be extended when additional information is requested and the claimant will be required to provide the information within one month. Once the member state of refund receives the additional information, it has two months to decide on the claim.

If the claimant does not provide the information requested, the member state of refund must decide on the claim within two months after the one-month period expires for the claimant to respond.

The directive also states that when additional information is requested by the member state of refund, it has at least six months to issue its decision on the claim. When more information is requested (after a first request), the final decision should be made within eight months of receipt of the application.

Once the tax authorities decide to issue a refund, it must be paid within 10 business days after expiration of the above deadlines. If payment of the refund is delayed, the tax authorities will have to pay interest.
Non-EU businesses (13th Directive)

The rules for non-EU businesses are similar to those for EU businesses, except that:

- Bulgaria, Croatia, Cyprus, Czech Republic, Estonia, Germany, Greece, Hungary, Italy, Latvia, Lithuania, Poland, Portugal, Romania, Slovak Republic, Slovenia, Spain, Switzerland and the U.K. do not allow claims unless there is a reciprocity agreement or reciprocal treatment for the recovery of VAT and other turnover taxes with the country in which the non-EU business is established.

- U.S. businesses that are not registered in Luxembourg can recover VAT incurred on or after 1 January 1999. For recovery of VAT incurred before this date, Luxembourg requires a reciprocity agreement with the home country of the non-EU business.

- A fiscal representative (for VAT refund purposes) may need to be appointed in some member states.

- Non-EU businesses usually must support claims with a certificate of “taxable status” rather than a certificate of VAT status. This should indicate that the non-EU business is a taxable person for business purposes in its own country (e.g. the form IRS 6166 for US established companies).

Additional conditions may apply by individual member states to allow non-EU businesses to recover VAT.
Austria

Austrian VAT is known as "Umsatzsteuer" (UST) or "Mehrwertsteuer" (MwSt).

The standard VAT rate is 20%, and there are reduced rates of 12% and 10%. A special 19% rate applies in Jungholz and Mittelberg.

An extensive overview of the VAT rates applied in Austria can be found at: http://ec.europa.eu/comm/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm

It is not necessary to appoint an Austrian fiscal representative to claim a VAT refund based on Directive 2008/09/EC or the 13th Directive. However, the Austrian tax authorities do require the appointment of an Austrian person authorized to receive documents from the authorities ("postal address" in Austria).

**EU businesses (Directive 2008/09/EC)**

**Eligibility for refund**

A foreign taxable person is entitled to recover Austrian VAT if the following conditions are satisfied:

- The business is not registered, liable or eligible to be registered for VAT in Austria;
- The business does not have residence, its seat or a fixed establishment carrying out supplies of goods or services in Austria; and
- The business has not rendered any taxable supplies in Austria, except for:
  - Certain tax-exempt cross-border transportation from/to non-EU countries;
  - Supplies for which the reverse charge mechanism applies; and
  - Electronically provided supplies where the foreign taxable person opted for application of the special regime for non-established taxable persons supplying electronic services to non-taxable persons.

**Non-refundable VAT**

VAT cannot be recovered on:

- The purchase, hire, operation and repair of passenger motor vehicles, except driving school vehicles, taxis and hire car vehicles;
- Entertainment expenses, except for business lunches/dinners where the purpose of the meeting and the identity of the participants are documented.
Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than
three months, the amount for which application is made may not be less than EUR
400; if the application relates to a period of a calendar year or the remainder of a
calendar year, the amount may not be less than EUR 50.

Time limits

The application must cover a period of not less than three consecutive calendar
months (e.g. from 1 January to 31 March) in a calendar year and not more than one
calendar year, except where the period represents the remainder of a calendar year
(e.g. from 1 November to 31 December). The application also may relate to invoices or
import documents not covered by previous applications with respect to transactions
carried out during the calendar year concerned.

According to the Federal Ministry of Finance, it is not possible to submit another
refund claim for the remainder of a calendar year. Thus, the last month (e.g.
December) should not be included in the original claim if additional invoices could be
received; in that case, the company will be able to include the additional invoices in
the claim for the last month.

Procedure

Filing

The application must be submitted electronically through the portal of the tax
authorities of the country in which the claimant is established
(https://finanzonline.bmf.gv.at/ for Austrian claimants) at the latest on 30 September of
the calendar year following the refund period. This deadline will not be extended. If the
application is submitted by a third party, the third party should be an Austrian Certified
Public Accountant; it may not be a non-established company.

The Austrian authorities will issue a confirmation of receipt of the VAT refund claim.

IT requirements

For Austrian-established businesses, the preparation and filing of the claims form
should be done through the web portal FinanzOnline. A maximum of 160 invoices per
year can be included (40 invoices per quarter); for claims that have more than 160
invoices, specific software should be used. The information required to complete the
form should be uploaded manually on a line-by-line basis.

To access the FinanzOnline service, a claimant must apply for login codes with the tax
authorities. Access to the web portal for submitting the VAT refund claim may be
obtained by filing Form FON1 with the Austrian authorities.
The electronic form is divided into two main sections:

- General information relating to the taxpayer and the period for which the claim is made;
- List of invoices/import documents (there are separate sections for input VAT and import VAT) where the contents for each document can be manually typed in or all documents can be uploaded in XML format (the list of acceptable XML schemes is published on the website of the Austrian tax authorities).

Once the claim is submitted, the taxpayer will receive an instant confirmation delivered by the website, referencing the application.

If the maximum 160 invoices per year are manually uploaded on a line-by-line basis, a summary can be uploaded onto the portal FinanzOnline. A summary cannot be uploaded, however, if more than 160 invoices per year are claimed that were uploaded in XML format.

**Follow up on submitted claims**

The parties permitted to follow up on a VAT refund claim are:

- The applicant, i.e. the company that submitted the VAT refund claim;
- A tax representative of the taxpayer that has a power of attorney (there is no standard format for a power of attorney, but the authorities could ask for a notarized or legalized power of attorney); this could be Deloitte, with a power of attorney and the number of the application. As a tax consultant, Deloitte can query the status of the claim via FinanzOnline.

As the member state of refund, the Austrian VAT authorities will ask a third party service provider to prove its authorization to follow up on the status of a refund claim.

**Supporting documentation**

No supporting documents need not be filed when filing the claim electronically, but the Austrian VAT authorities can request additional documents/information (e.g. original invoices, copies of invoices, import documents, etc.). This request can be sent by email.

**Refunds and appeals**

The Austrian VAT authorities must issue a decision on the refund claim within four months of receipt of the claim:

- The authorities can accept the claim, notify the claimant by issuing the relevant assessment (also via electronic means) and repay the reclaimed amount;
- The authorities can reject the claim in whole or in part and notify the claimant by issuing the relevant assessment (also via electronic means); or
- The authorities can request additional information and notify the claimant (also via electronic means). The claimant must provide the information requested within the deadline stated on the request.

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request.
If a refund is granted, it will be processed in Euro within 10 business days after the
relevant period and paid to the bank account number provided to the authorities. The
bank account can be held by the claimant, a proxy holder or any other person.

The Austrian tax authorities will be liable for late payment interest if the refund is not
processed in a timely manner.

If the refund is not granted, the grounds for rejection of the application will be stated.
An appeal against the denied claim can be made to the Austrian tax authorities before
the end of the first month following notification of the decision.

Non-EU businesses (13th Directive)
Apart from the minimum amounts, the rules for non-EU businesses have not changed.

Eligibility for refund
Reciprocity between Austria and the country of establishment is not required for a non-
EU business to request a VAT refund.

Making claims

Minimum amounts
If the application relates to a period of less than one calendar year but not less than
three months, the amount for which application is made may not be less than EUR
400; if the application relates to a period of a calendar year or the remainder of a
calendar year, the amount may not be less than EUR 50.

Time limits
The application must cover a period of not less than three consecutive calendar
months (e.g. from 1 January to 31 March) in one calendar year and not more than one
calendar year, unless the period represents the remainder of a calendar year (e.g.
from 1 November to 31 December). The application can relate to invoices or import
documents not covered by previous applications with respect to transactions
completed during that calendar year.

The application must be submitted to the Austrian tax authorities within six months
from the end of the calendar year in which the tax became chargeable, i.e. by 30 June
of the following year. Late claims will not be accepted and no extension of the deadline
will be granted.

Application forms
The application should be made on Form U5 issued by the Austrian tax authorities
(other EU forms are not accepted). It must be completed in German and in Euro.
Application forms can be obtained from the local VAT offices or at:
https://www.bmf.gv.at/Service/Anwend/FormDB/_start.asp.
Upon accessing the site, the code designation of the requested form must be indicated (U5 for the input VAT application form, Verf18 for the relevant questionnaire and U70 for the certificate of taxable status). Alternatively, a search function can be used (in German).

Each invoice must be mentioned in the attachment to the application. Using an excel spreadsheet to provide an overview of the claimed amounts generally is not permitted, even though this is common practice and regularly accepted (according to practical experience).

The application must be signed by a person who is legally entitled to represent the company (e.g. managing director). Otherwise, an original authorization should be provided.

The form and supporting documentation must be sent to:

Finanzamt Graz-Stadt
Referat für ausländische Unternehmer
Conrad von Hörzendorfstraße 14-18
8015 GRAZ
Austria
T: +43 316 88 10
F: +43 316 81 76 08
www.bmf.gv.at

https://www.bmf.gv.at/Steuern/Fachinformation/Umsatzsteuer/AusländischeUnternehm er/_start.htm

Applications cannot be filed electronically.

Supporting documentation

The following document must be submitted with the first application:

- Questionnaire Verf 18

https://www.bmf.gv.at/Service/Anwend/FormDB/ _start.asp

The following documents must be submitted with each application:

- Original invoices, import documents, bills, vouchers, receipts or customs clearance forms (copies are not accepted);
- Original certificate of VAT status U70. The claimant must prove it is registered for VAT purposes in its country of residence. The certificate may not be older than one year. Foreign certificates are accepted if they at least contain the content in Form U70.

E-invoicing

Input VAT refund claims based on e-invoices are not possible in Austria because the tax authorities can request the provision of original invoices for reclaiming Austrian input VAT.
Belgium

Belgian VAT is known as “Belasting over de Toegevoegde Waarde” (BTW) in Dutch and “Taxe sur la Valeur Ajoutée” (TVA) in French.

The standard VAT rate is 21%, and there are reduced rates of 12%, 6% and 0%.

An extensive overview of the VAT rates applied in Belgium can be found at: http://ec.europa.eu/comm/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm

It is not necessary to appoint a Belgian fiscal representative to claim a VAT refund under Directive 2008/09/EC or the 13th Directive.

EU businesses (Directive 2008/09/EC)

Eligibility for refund

A foreign taxable person is entitled to recover Belgian VAT if the following conditions are satisfied:

- The business is not registered, liable or eligible to be registered for VAT in Belgium;
- The business does not have residence, its seat or a fixed establishment in Belgium; and
- The business has not rendered any taxable supplies in Belgium, except for:
  - Certain tax-exempt cross-border transportation from/to non-EU countries;
  - Supplies for which the reverse charge mechanism applies;
  - Supplies subject to occasional taxation; or
  - Electronically provided supplies where the foreign taxable person opted for application of the special regime for non-established taxable persons supplying electronic services to non-taxable persons.

Non-refundable VAT

VAT cannot be recovered on:

- Manufactured tobacco;
- Spirits, except those intended for resale or supply during the performance of a service (e.g. bars, hotels and restaurants);
- Accommodation, meals and beverages under an accommodation or a catering contract, unless these costs are incurred by a company’s staff effecting outside supplies of goods or services or by taxable persons who in turn supply the same services for consideration;
• Entertainment expenses (although according to recent Belgian case law, expenses incurred in the framework of an advertising event may be considered recoverable); or
• Motor vehicles used for passenger transport, including those that can be used for other activities besides the transport of passengers, and goods and services relating to such vehicles; in such cases, no more than 50% of the VAT can be recovered.

As from 2013 new rules with respect to the deduction of VAT on motor vehicles have been implemented in Belgium whereas only the VAT on the professional use of the motor vehicle can be reclaimed with an absolute maximum of 50%.

There are 3 methods to determine the deductible %:

(i) deductible % based on the real professional kilometers driven (i.e. this requires the VAT taxpayer to keep evidence per vehicle);
(ii) deductible % based on the home-office distance (commuting travel) increased with a lump sum for private use and;
(iii) a lump sum deductible percentage of 35%.

As a result of the new rules, the private use of the motor vehicle is no longer subject to VAT (no longer VAT on the benefit in kind). In principle these new rules (3 methods) are not applicable for non-established VAT taxpayers who incur Belgian VAT on motor vehicles.

The new rules (one of the 3 methods) will in principle be applicable for VAT taxpayers who have a presence in Belgium without having a permanent establishment for VAT purposes in Belgium and who consequently have to reclaim Belgian VAT incurred via the refund procedure (e.g. representation offices, sales people or administrative support people located in Belgium, etc).

It cannot however be excluded that the VAT Authorities would also apply the lump sum deductibility % of 35% for non-established VAT taxpayers.

Besides this, there are many exceptions to the restriction on the recovery of VAT related to motor vehicles, of which the most important are:

– Vehicles intended to be sold or leased by a taxable person whose particular economic activity involves the sale or leasing of motor vehicles;
– Vehicles intended to be used solely for passenger transport for hire or reward;
– New vehicles within the meaning of article 28a(2) of Directive 77/388/EEC forming the subject of supplies exempt under article 28c(A)(b). In that case, the amount deducted may only be equal to the amount of tax that the taxable person would have had to pay if the supply had not been exempt.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50.
Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in a calendar year and not more than one calendar year, except where the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application also may relate to invoices or import documents not covered by previous applications with respect to transactions completed during that calendar year.

More than one year-end refund claim (annual return) may be submitted, but this should be limited to the extent possible because some member states from which a refund is due may not accept more than one annual or year-end refund claim.

Procedure

Filing

The application must be submitted electronically (in French, Dutch, German or English) through the portal of the tax authorities of the country in which the claimant is established (http://minfin.fgov.be/portail2/nl/e-services/intervat/index.htm for Belgium-established companies) at the latest on 30 September of the calendar year following the refund period. An extension of this deadline is not possible. The request must be submitted by an authorized person, who should install the digital certificate needed to file the return on his computer or who should have the digital certificate available on CD ROM, USB Stick or Smartcard to be able to sign the application.

The VAT refund claim can be submitted by a third party that is a non-established company/person provided the third party has a digital certificate to sign the VAT refund application.

When acting as the member state of establishment, the Belgian VAT authorities will issue a confirmation of receipt of the VAT refund claim.

When acting as the member state of refund, the Belgian VAT authorities will issue a confirmation of receipt of the VAT refund claim. According to Administrative Circular Letter 20/2009, the authorities should issue confirmation of receipt within 24 hours from the time it received the application.

IT requirements

Belgian taxpayers registered for VAT purposes can file their refund claim electronically using the INTERVAT web service of the Belgian tax authorities.

Prior registration is not required. Access is granted using a Belgian E-ID card or a class 3 digital certificate (Isabel, Globalsign).
The preparation and filing of the form should be done through the website of the tax authorities. A file may be uploaded in XML format to complete the form. Guidance for filing the form is available at: http://minfin.fgov.be/portail2/nl/eservices/intervat/calendrier.html

The electronic form is divided into three main sections:

- General information relating to the taxpayer and the period for which the refund is requested;
- List of invoices in which each document can be manually typed in or all documents can be uploaded in XML format (the list of XSD schemes to be used is published on the website of the tax authorities);
- Annexes: scanned invoices/annexes can be uploaded taking the following into account:
  - Maximum one file per country for which a refund is requested;
  - File types accepted: JPEG, PDF or TIFF;
  - Maximum file size: 5MB; and
  - Standard scanning preference: Black and white/maximum 200 dpi.

Once the claim is submitted, the taxpayer will receive a confirmation from the website, referencing the number of the application.

**Follow up on submitted claims**

The claimant or its agent can follow up on a refund claim. In principle, the Belgian VAT authorities will require a power of attorney indicating that the person contacting the Belgian VAT authorities is authorized by the claimant to contact them. There is no specific format for the power of attorney, but it should be printed on the letterhead of the claimant and be signed by the claimant.

It is also advisable to attach a proof of signature to the power of attorney to evidence that the person that signed the power of attorney can legally bind the claimant. The power of attorney does not need to be notarized or legalized.

When acting as the member state of refund, the Belgian authorities, in principle, will require a third party service provider to prove its authorization to follow up on the status of a VAT refund claim for its client.

**Supporting documentation**

The general threshold for the submission of an electronic copy of an invoice is where the taxable basis on the invoice or import document is EUR 1,000 or more (EUR 250 for invoices relating to fuel costs). The serial number used in the application form should be included on the documents.

The Belgian authorities can request additional documents/information (e.g. authorization document from a foreign taxpayer stating that the payment may be granted to a third party).
Refunds and appeals

The Belgian VAT authorities must issue their decision on a refund application within four months of receipt of the request:

- The authorities can accept the claim and notify the claimant via electronic means;
- The authorities can reject (in whole or in part) the claim and notify the claimant via registered mail;
- The authorities can request additional information and notify the claimant via electronic means. The claimant must provide all information within one month of receipt of the notification.

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request.

If a refund is granted, it will be processed in Euro within 10 business days after the relevant period to the bank account number provided to the authorities. This bank account can be held by the claimant, a proxy holder or any other person.

The Belgian tax authorities will be liable for late payment interest if the refund is not processed in a timely manner.

If the refund is not granted, the grounds for rejection of the application will be stated. An appeal against the denied claim may be made to the Belgian VAT authorities before the end of the third calendar year following the notification of the rejection decision.

Non-EU businesses (13th Directive)

Eligibility for refund

Reciprocity is not required.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 200; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 25.

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, except where the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications with respect to transactions completed during that calendar year.
The application must be submitted to the Belgian VAT authorities at the latest on 30 September of the calendar year following the refund period. An extension of the deadline will not be granted.

**Application forms**

The application can be made on Form 821, issued by the Belgian tax authorities (other EU forms will be accepted if they at least contain the content as in Form 821). The application must be completed in triplicate in Dutch, French or German and in Euro. Application forms may be obtained at the address mentioned below.

While forms supplied by the tax authorities of any EU member state are accepted, it is preferable to have the form printed in the same language as used in the application.

Each invoice must be mentioned and provided in the attachment to the application form.

An excel spread sheet may be used to provide an overview of the claimed amounts. The application must be signed by a person who is legally entitled to represent the company (e.g. managing director). Otherwise, a letter of authority should be provided.

The form and supporting documentation must be sent to:

Centraal Bureau voor buitenlandse belastingplichtigen
Dienst terugbetalingen
Financietoren
Kruitduinlaan 50, Bus 3626 (Verdieping 18/R)
1000 BRUSSEL
België

Or

Bureau Central de TVA pour les Assujettis Etrangers (BCAE)
Service de remboursements
Tour Des Finances
Boulevard du Jardin Botanique 50 – boit 3626 (Etage 18/R)
1000 BRUXELLES
Belgique
T: + 32 2 577 40 40
F: + 32 2 579 63 58
vat.refund.ckbb@minfin.fed.be
www.minfin.fgov.be

**Supporting documentation**

The following documents must be submitted with each application:

- Original invoices, import documents or credit notes (copies are accepted if the originals are lost and the copies are certified by the supplier). The serial number used in the application form must be included on the documents;
• When outgoing transactions have been carried out:
  – A copy of the relevant contract(s);
  – A copy of the outgoing invoice(s).
• When reverse charge transactions have been carried out:
  – A certificate from the co-contractor stating that he actually paid the Belgian VAT due.
• An original certificate of VAT status confirming that the claimant is registered for VAT purposes in its country of residence. The certificate may not be more than one year;
• A translated and legalised letter of authority if a third party submits an application on the behalf of the claimant; and
• A letter describing the activities of the company, the transactions carried out in Belgium and the persons who have declared the Belgian transactions (with an email address if possible).

The following information must be submitted with the application if VAT is recovered on motor vehicles:

• A copy of the certificate of registration;
• A description of the use of the motor vehicle; and
• A description of the use of the previous motor vehicle if it was purchased in Belgium.

**E-invoicing**

There is no specific procedure to reclaim VAT under Directive 2008/09/EC or the 13th Directive on the basis of e-invoices.
Bulgaria

Bulgarian VAT is known as “Данък върху добавената стойност” (ДДС).

The standard VAT rate is 20%, and there are reduced rates of 9% and 0%.

An extensive overview of the VAT rates applied in Bulgaria can be found at: http://ec.europa.eu/comm/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm

It is not necessary to appoint a Bulgarian VAT agent to claim a VAT refund based on Directive 2008/9/EC, although such an appointment should be made for 13th Directive reclaims.

**EU businesses (Directive 2008/09/EC)**

**Eligibility for refund**

A foreign taxable person is entitled to recover Bulgarian VAT if the following conditions are satisfied:

- The business does not have its registered seat, management address, fixed establishment, permanent address or usual residence in Bulgaria;
- The business is registered for VAT purposes in the EU country in which it is established; and
- The business has not rendered any taxable supplies in Bulgaria, except for:
  - Supplies subject to the 0% rate;
  - Transportation services and ancillary services; and
  - Supplies for which the reverse charge mechanism applies.
- The business uses the goods and/or services for taxable supplies made outside Bulgaria for which VAT should have been recoverable had the supplies been made in Bulgaria or for the above-mentioned taxable supplies in Bulgaria.

**Non-refundable VAT**

VAT cannot be recovered on:

- Goods or services intended for making VAT-exempt supplies;
- Goods or services intended for “not-for-consideration” supplies or for activities different than the economic activities of the person;
- Entertainment expenses;
- Acquisition of a motorcycle or passenger car (with less than five seats, excluding the driver’s seat), although certain exceptions apply;
- Goods or services related to the maintenance, repair, improvement or operation of a motorcycle or passenger car, as well as for transport services or taxi transport with a passenger car; and
- Goods that have been confiscated by the state or a building that has been demolished because it was unlawfully constructed.

**Making claims**

**Minimum amounts**

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than BGN 800 (approximately EUR 400); if the application relates to a calendar year or the remainder of a calendar year, the amount may not be less than BGN 100 (approximately EUR 50).

**Time limits**

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application also may relate to invoices or import documents not covered by previous applications with respect to transactions carried out during that calendar year.

If the claimant receives additional invoices in the calendar year after submitting the refund claim, another claim can be submitted if it is for an amount greater than BGN 100.

**Procedure**

**Filing**

The application must be submitted electronically (in Bulgarian or English) through the portal of the tax authorities in the country in which the claimant is established (https://inetdec.nra.bg/ for companies established in Bulgaria) at the latest on 30 September of the calendar year following the refund period. No extensions to this deadline will be granted.

The application may be submitted by an authorized person and in that case, it should contain the following information about the authorized person:

- Name;
- VAT number or tax ID;
- Address and code of the country of establishment; and
- Email address.

When acting as the member state of establishment, the Bulgarian tax authorities will notify the taxable person once the request is forwarded to the member state of refund. Another notification will be given to the taxable person once the refund state confirms receipt of the application.
Also when acting as the member state of refund, the Bulgarian tax authorities will issue confirmation of receipt of the VAT refund claim.

**IT requirements**

Bulgarian taxpayers registered for VAT purposes can file their refund claims electronically on the website of the Bulgarian tax authorities: [https://inetdec.nra.bg/](https://inetdec.nra.bg/).

To access the online system, the claimant must:
- Submit an application to use the electronic services of the National Revenue Agency;
- Have Adobe reader installed; and
- Have an electronic signature issued by a provider certified by the Bulgarian Communications Regulation Commission.

A file may be uploaded to complete the form. The uploaded file should be in text format with coding UTF-8 and named “VATREFUND.CSV.”

The electronic form is divided into three main sections:
- General information relating to the taxpayer, the relevant period and the amount of the refund claim;
- Information on the import documents;
- Information on purchase invoices; and
- Annexes: scanned invoices/annexes can be uploaded taking the following into account:
  - File types accepted: JPEG, PDF, TIFF or zip;
  - Maximum file size: 5MB.

Once the claim is submitted, the taxpayer will receive a confirmation from the website, referencing the application.

**Follow up on submitted claims**

The claimant or a third party authorized by the claimant via a written power of attorney can follow up on the VAT refund claim. The power of attorney must be notarized and apostilled (for some countries).

When acting as the member state of refund, the Bulgarian tax authorities will not request written confirmation that the third party following up on a claim is authorized, because the member state of establishment should determine how this authorization should be provided.

**Supporting documentation**

Copies of invoices and import documents need not be submitted with each application. However, the Bulgarian tax authorities may request copies (or originals) of invoices and import documents after the VAT refund claim is submitted.
Refunds and appeals
The Bulgarian tax authorities must issue a decision on the refund claim within four months after receipt of the claim:

- The authorities can accept the claim and notify the claimant via electronic means;
- The authorities can reject the claim in whole or in part and so notify the claimant via electronic means; or
- The authorities can request additional information and notify the claimant via electronic means. The claimant must provide all information within one month of receipt of the request.

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request.

If a refund is granted, it will be paid in Bulgarian leva (BGN) within 10 business days after the relevant period and paid to the bank account number provided to the authorities. This bank account can be held by the claimant, a proxy holder or any other person.

The Bulgarian tax authorities will be liable for late payment interest if the refund is not processed in a timely manner.

If the refund is not granted (specifically or implicitly), the grounds for rejection of the application will be stated. An implicit refusal is also possible. An appeal against the denied claim can be made to the Bulgarian tax authorities within 14 days from the date the rejection was delivered or, in the case of an implicit rejection, when the relevant period expires for the issuance of the authorities’ decision on the claim. All relevant documents and evidence must be annexed to the appeal. If the appeal is unsuccessful, the claimant may resort to the administrative court.

Non-EU businesses (13th Directive)

Eligibility for refund
Reciprocity is required. The following countries have reciprocity agreements with Bulgaria (and are included on a list published by the Ministry of Finance): Canada, Croatia, Iceland, Japan, Korea (R.O.K.), Macedonia and Norway. However, as the list has not been updated recently, reciprocity should be analyzed on a case-by-case basis.

Making claims

Minimum amounts
If the application relates to a period of less than one calendar year but not less than three months, the amount for which the application is made may not be less than BGN 400 (approximately EUR 200); if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less BGN 50 (approximately EUR 25).
**Time limits**

The application must cover a period of no less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application also may relate to invoices or import documents not covered by previous applications that concern transactions carried out during that calendar year.

The application must be submitted to the Bulgarian tax authorities within six months from the end of the calendar year in which the tax became chargeable, i.e. by 30 June of the following year. Late claims are not accepted.

**Application forms**

The application must be made on a specific form prescribed by Ordinance N-10/24.08.2006 and signed by the VAT agent. The application must be completed in Bulgarian, although the name and address of the claimant must be completed in the official language of the country in which the claimant is established. The claim must be submitted in BGN. All invoices must be listed in attachment to the application form. An excel spread sheet may be used to provide an overview of the claimed amounts.

The form and supporting documentation must be sent to:

Territorial Directorate of the National Revenue Agency— Sofia
21, Aksakov Str.
1000 Sofia, Bulgaria
Tel. (+359 2) 98 59 38 01
The official website of the National Revenue Agency is: www.nap.bg

Applications cannot be filed electronically.

**Supporting documentation**

The following documents must be submitted with each application:

- Original invoices, import documents or credit notes (copies are not accepted). The serial number used in the application must be included on the documents;
- A summary of the submitted invoices. All invoices must be mentioned in the summary to provide an overview of the claimed amounts and an excel spread sheet may be used for this purpose. The summary is included in the application form;
- An original certificate of VAT status confirming that the claimant is registered for VAT purposes in its country of residence. The certificate may not be more than one year old;
- An original declaration from the nonresident business confirming that it did not have a place of business and did not undertake any taxable activities in Bulgaria during the period in respect of which it is making the claim and that the expenses were incurred only for business purposes; and
- An original power of attorney authorizing the VAT agent to represent the person before the tax authorities.

During the VAT refund procedure, the tax authorities may request additional documents.
E-invoicing

There is no specific procedure to reclaim VAT based on Directive 2008/09/EC or the 13th Directive on the basis of e-invoices.
Croatia

Croatia is expected to become the 28th EU member state as of 1 July 2013. Hence in 2013 there are two Value Added Tax ("VAT") refund processes for non-residents i.e. covering the first half of 2013 and then the second half of 2013. While the “old” VAT refund process is detailed in the current VAT legislation, the expected VAT refund process for the second half of the year ‘2HY 2013’ is currently only available in the February 2013 draft VAT Bill issued by the Croatian Ministry of Finance. Provisions of this draft VAT Bill are to be used as merely as guidelines at this stage. Deloitte Croatia should be contacted for further inquiries relating to 2HY 2013 VAT refund process.

Croatian VAT is known as “Porez na dodanu vrijednost (PDV)”.

The standard VAT rate is 25%, with reduced rates of 10% and 5%.

It is not necessary to appoint a fiscal representative to claim a VAT refund; however, if appointed, the fiscal representative must be a domestic VAT taxpayer.

First half of 2013 - EU and non EU businesses

Eligibility for refund

A foreign taxable person is entitled to recover Croatian VAT if the following conditions are satisfied:

- The business is not registered, liable or eligible to be registered for VAT in Croatia;
- The business does not have residence, its seat or a fixed establishment in Croatia;
- The business has not rendered any taxable supplies in Croatia, except for:
  - Transport and ancillary services, which are VAT exempt; and
  - Supplies for which the reverse charge mechanism applies.

Reciprocity between Croatia and the claimant’s country of establishment is required.

Non-refundable VAT

VAT cannot be recovered on:

- Entertainment expenses;
- Acquisition and lease of vessels used for entertainment purposes including all related goods and services;
- Acquisition of aircrats, cars and other means of personal transportation including all related goods and services;
- Supplied goods and provided services which are VAT exempt.

**Making claims**

**Minimum amounts**

The minimum amount for which application is made may not be less than HRK 1,000 (approx. EUR 150).

**Time limits**

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application also may relate to invoices or import documents not covered by previous applications and which concern transactions completed during that calendar year.

The application must be submitted to the Tax authorities at the latest on 30 June of the calendar year following the refund period. An extension of this time limit is not possible.

**Procedure**

**Filing**

The application should be made by means of the application form ZP-PDV issued by the Croatian tax authorities. It should be completed in either Croatian or English. Blank application forms may be obtained at the below address:

http://www.porezna-uprava.hr/propisi/obrasci.asp?sel=PDV&sid=16&id=b04d3

The application should be signed by a person who is legally entitled to represent the company (managing director). Otherwise a letter of authority should be provided.

Every single invoice per which VAT is claimed has to be mentioned in the attachment of the application form. It is allowed to use an Excel sheet to provide an overview of the claimed amounts.

In order to exercise their right to VAT refund, foreign taxable persons should submit their refund application form and supporting documentation to:

**The Ministry of Finance – Tax Administration, Zagreb Regional Office**

Avenija Dubrovnik 32
10 000 ZAGREB
CROATIA

The Croatian tax authorities will issue a confirmation of the receipt of the VAT refund claim upon filing.
Supporting documentation

The following documents must be submitted with each application:

- Original invoices, import documents or credit notes (copies are accepted, if the originals are lost and the copies are certified by the supplier). The serial number as used in the application form should be mentioned on the documents;

- An original certificate of VAT status. The claimant must prove that he is registered for VAT purposes in his country of residence. This certificate should relate to the refund period and must not be older than six months. It should also be translated and legalized;

- A translated and legalized letter of authority if a third party submits (fiscal representative) an application on the claimant’s behalf;

- A certificate of Personal Identification Number (OIB) which serves as tax number; prior to the VAT refund application, the claimant is to be registered with the Tax authorities and a respective identification number is granted; and

- A bank account certificate.

The Croatian authorities can request additional documents/information if needed (e.g. service agreements, proof that claimant did not provide taxable deliveries in Croatia, etc.).

Follow up on submitted claims

The Croatian VAT authorities will in principle require a power of attorney indicating that the person contacting the Croatian VAT authorities is authorized by the claimant. There is no specific format for this power of attorney. It should nevertheless be printed on the claimant’s letterhead paper and should be signed. It is also advisable to attach a proof of signature to the power of attorney to evidence that the person signing the power of attorney can legally bind the claimant. The power of attorney may need to be notarized and legalized depending on the country of the claimant.

Refunds and appeals

The Croatian VAT authorities must issue a decision on the refund claim within six months of the receipt of the claim:

- The Croatian VAT authorities accept the refund claim;

- The Croatian VAT authorities request additional information;

- The Croatian VAT authorities reject the refund claim in whole or in part.

If a refund is approved, the Tax authorities shall cancel the original invoices by placing a seal and a label “Right to tax refund exercised” before returning them to the claimant.
Tax authorities shall transfer the claimed amount of VAT to the taxpayer’s non-resident HRK account opened with a bank located in the Republic of Croatia authorized for international business transactions, and specified on the refund application by the claimant or its representative. The transfer may also be made on a claimant’s representative bank account in Croatia.

The costs of transfer are borne by the claimant.

If additional information is requested, the applicant should provide all information within a timeframe of one month upon receipt of the notification.

If the refund is rejected (in part or wholly), the grounds for rejection will be stated. The claimant can appeal to the Croatian tax authorities within 30 days from the date of the rejection decision.

**Second half of 2013 - EU businesses (Directive 2008/09/EC)**

**Eligibility for refund**

A foreign taxable person is entitled to recover Croatian VAT if the following conditions are satisfied:

- The business is not registered, liable or eligible to be registered for VAT in Croatia;
- The business does not have residence, its seat or a fixed establishment in Croatia;
- The business has not rendered any taxable supplies in Croatia, except for:
  - Transport and ancillary services, which are VAT exempt; and
  - Supplies for which the reverse charge mechanism applies..

**Non-refundable VAT**

VAT cannot be recovered on:

- Entertainment expenses;
- Acquisition and lease of vessels used for entertainment purposes including all related goods and services;
- Acquisition of aircrats, cars and other means of personal transportation including all related goods and services;
- Supplied goods and provided services which are VAT exempt; and
- Supply of goods which the claimant (non-resident) transports out of the EU area.

There may be some exceptions to the above restrictions.

**Making claims**

**Minimum amounts**

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application is for a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50 (or equivalent currency for each member state).
Time limits
The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application also may relate to invoices or import documents not covered by previous applications and which concern transactions completed during that calendar year.

Filing
The application must be submitted electronically (in Croatian or English) through the portal of the tax authorities in the country in which the claimant is established of the taxable persons at the latest on 30 September of the calendar year following the refund period.

The application should include following:

- The claimant’s name and full address as well as the period to which the claim refers to;
- A description of the the claimant’s business activity for which the goods and services are acquired;
- Proof that claimant did not perform taxable operations in Croatia;
- An electronic copy of invoices per which refund is claimed;
- The claimant’s VAT certificate; and
- A bank account certificate.

The Croatian tax authorities will issue a confirmation of the receipt of the VAT refund claim upon filing.

IT requirements
This is yet to be determined. IT requirements have not been defined in the draft VAT Bill but Croatian taxpayers registered for VAT purposes are expected to be allowed to file their refund claim electronically using the INTERVAT web service of the Croatian tax authorities.

Follow up on submitted claims
The Croatian VAT authorities will in principle require a power of attorney indicating that the person contacting the Croatian VAT authorities is authorized by the claimant. There is no specific format for this power of attorney. It should nevertheless be printed on the claimant’s letterhead paper and should be signed. It is also advisable to attach a proof of signature to the power of attorney to evidence that the person signing the power of attorney can legally bind the claimant. The power of attorney does not need to be notarized or legalized.
As the member state of refund, the Croatian authorities will in principle request a third party to provide its authorization to be able to follow up on the status of a claim.

Supporting documentation
The Croatian authorities can request additional documents / information if needed (e.g. authorisation document from foreign taxpayer stating that the payment may be made to a third party).

Refunds and appeals
The Croatian authorities must issue a decision on the refund claim within four months:

- The authorities can accept the refund claim and notify the claimant via electronic means;
- The authorities can reject the refund claim in whole or in part and notify the applicant via registered mail; or
- The authorities can request additional information and notify the applicant via electronic means. The applicant must provide all information within one month of the request.

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request.

If a refund is granted, it will be paid in Euro within 10 business days after the relevant period and paid to the bank account number provided to the authorities. Tax authorities shall transfer the claimed amount of VAT to the taxpayer’s non-resident HRK account opened with a bank located in the Republic of Croatia authorized for international business transactions, and specified on the refund application by the taxpayer or its representative. The transfer may also be made on a claimant’s representative bank account in Croatia.

The costs of transfer are borne by the claimant.

Should the payment not be processed in due time, late payments interests are due by the Croatian VAT authorities.

If the refund is rejected (in part or wholly), the grounds for rejection will be stated. The claimant can appeal to the Croatian tax authorities within 30 days from the date of rejection.

Second half of 2013 - Non-EU business (13th Directive)
The rules set out for the first half of 2013 will apply in the second half of 2013 with only minor changes relating to procedure of making claim and decision deadlines.
Eligibility for refund

Reciprocity between Croatia and the claimant’s country of establishment is still required.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amounts for which application is made may not be less than EUR 400. If the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50.

Refunds and appeals

The Croatian VAT authorities must issue a decision on the refund claim within eight months of receipt of the claim. If the refund is rejected, the grounds for rejection will be stated. The claimant can appeal to the Croatian tax authorities within 30 days from the date of the rejection decision.
Cypriot VAT is known as “Foros Prostithemenis Axias” (ΦΠΑ).

The standard VAT rate is 18% (as from 14 January 2013), with reduced rates of 8% and 5%. On 13 January 2014, the standard and reduced rates will respectively be increased to 19% and 9%.

An extensive overview of the VAT rates applied in Cyprus can be found at: [http://ec.europa.eu/comm/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm](http://ec.europa.eu/comm/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm)

It is not necessary to appoint a Cyprus fiscal representative to claim a VAT refund based on Directive 2008/09/EC or the 13th Directive.

**EU businesses (Directive 2008/09/EC)**

**Eligibility for refund**

A foreign taxable person is entitled to recover Cyprus VAT if the following conditions are satisfied:

- The business is not registered, liable or eligible to be registered for VAT in Cyprus;
- The business does not have residence, its seat or a fixed establishment in Cyprus;
- The business has not rendered any taxable supplies in Cyprus, except for:
  - Certain tax-exempt cross-border transportation from/to non-EU countries;
  - Supplies for which the reverse charge mechanism applies;
  - Supplies subject to occasional taxation; and
  - Electronically provided supplies where the foreign taxable person opted for the application of the special regime for non-established taxable persons supplying electronic services to non-taxable persons.

**Non-refundable VAT**

VAT cannot be recovered on:

- Non-business supplies; if a supply has both business and non-business purposes, VAT can be reclaimed only on the business portion of the supply;
- Supplies or imports of ordinary passenger cars;
- Certain second-hand goods, e.g. cars and antiques for which the VAT margin scheme is used;
- Business entertainment and hospitality expenses, except the provision of entertainment to employees, and if the claimant is a corporation, the provision of entertainment to directors or persons otherwise engaged in the company’s management, unless the provision of entertainment in these cases is incidental to the provision of entertainment to other persons;

- Supplies used or to be used to make a supply in Cyprus; and

- Goods and services, such as hotel accommodation, purchased for resale and that are for the direct benefit of travelers.

**Making claims**

**Minimum amounts**

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application is for a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50 (or equivalent currency for each member state).

**Time limits**

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application also may relate to invoices or import documents not covered by previous applications and which concern transactions completed during that calendar year.

In such a case, the claimant can submit another claim (an annual claim) that can cover any expenses not previously claimed. No further claims can be made once an annual claim is submitted. A submitted claim can be corrected, although amounts cannot be changed. It should be noted that some countries do not allow claimants to amend an application for a VAT refund in another EU member state.

**Procedure**

**Filling**

The application must be submitted electronically (in English) through the portal of the tax authorities in the country in which the claimant is established (https://refund.eu.vat.mof.gov.cy/VATiSee/index_cyprus_vat_en.html for companies established in Cyprus) at the latest on 30 September of the calendar year following the refund period. This deadline will not be extended.

The request may be submitted by the claimant or an authorized third party, which can be a non-established company, provided the third party has the access codes granted by the claimant.

The claimant must register to obtain access to the website of the authorities for filing the VAT refund claim: https://refund.eu.vat.mof.gov.cy/VATiSee/index_cyprus_vat_en.html.
When acting as the member state of establishment, the Cyprus tax authorities will issue an electronic confirmation of receipt of the refund claim.

When acting as the member state of refund, the Cyprus tax authorities will issue an electronic confirmation of receipt of the refund claim.

**IT requirements**

Cyprus enterprises that are liable to register under Cyprus VAT law can claim the VAT paid for business expenses incurred in other European countries by submitting an electronic application on a dedicated website of the Cyprus VAT authorities.

An XML file can be uploaded to provide this information.

The application will be examined by the Cyprus VAT authorities and then forwarded to the tax authorities of the member state in which the business expenses were incurred for further examination before the latter authorities issue a refund.

To submit an electronic application for a VAT refund, a Cyprus business must:

- Read the Installation Guide for installing the VAT Refund System;
- Download and save the VAT Refund System on its computer (if the zip file of the VAT Refund System cannot be ‘unzipped’ on the taxpayer’s computer, the winzip program should be downloaded and run).

For more information on the above procedures, the claimant can call +357 22 601852 or send an email to: operations@vat.mof.gov.cy

Prior registration is not necessary to access the system.

The electronic form is divided into six main sections:

- **Section A**—Information about the claimant (i.e. general information relating to the taxpayer and the period for which the claim is made);
- **Section B**—Information about the representative of the claimant;
- **Section C**—Bank account details for the refund;
- **Section D**—Information about the operations at import (i.e. supplier’s name, address, telephone number, country prefix, description of the goods, a description of the transactions, deductions (e.g. pro rata calculations, etc.);
- **Section E**—Information about the purchases (i.e. reference number of invoices, issuing date of invoices, supplier’s name, address, telephone, country, prefix, country code, identification number, a description of the goods, a description of the transactions, taxable amount, deductions (e.g. pro rata calculations, etc.);
- **Section F**—Attachments (i.e. file type, name and description).

Once the claim is filed, the taxpayer will receive an instant confirmation from the website, referencing the application.

An automatic upload is possible to prepare the claim, although no specific software is required. The uploaded file can be in PDF, JPEG, TIFF format or in a zip format. The maximum size of the files in total must not exceed 5MB.
Follow up on submitted claims

Follow up on a claim can be done electronically by any person with the login details. The VAT authorities will contact the claimant (if needed) via email or telephone. If the claimant contacts the authorities, they generally will provide the claimant with the information requested. Each country will carry out an examination as to whether the claimant exists, but will not check its contact details. If a claimant does not respond to contact by the authorities within one month, the claim will be automatically rejected.

As the member state of refund, the Cypriot authorities will not request a third party to provide a copy of a power of attorney to be able to follow up on the status of a claim. Any person with the access passwords can follow up. The access codes can be obtained from the claimant, its representative or another party that received the passwords from the claimant or its representative.

Supporting documentation

The general threshold for the submission of an electronic copy of an invoice is where the taxable basis on the invoice or import document is EUR 1,000 or more. However, where the invoice relates to fuel costs, the threshold for providing a copy is set at EUR 250. The serial number used on the application form should be included on the documents.

The Cyprus VAT authorities can request additional documents/information if needed.

Refunds and appeals

The Cyprus VAT authorities must issue a decision on the refund claim within four months of receipt of the claim:

- The authorities can accept the refund claim and notify the claimant via electronic means;
- The authorities can reject the claim in whole or in part and notify the claimant via registered mail; or
- The authorities can request additional information and notify the claimant via electronic means. The claimant must provide all information within one month of the request.

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request.

If a refund is approved, it will be processed in EUR within 10 business days of the decision to the bank account number provided to the authorities. This bank account can be held by the claimant, a proxy holder or any other person.

The Cyprus tax authorities will be liable for late payment interest if the refund is not processed in a timely manner.

If the refund is rejected, the grounds for rejection will be stated. The claimant can appeal to the Minister of Finance and request the re-examination of the application within 60 days from the date of the rejection letter or decision.
Alternatively, the claimant can appeal to the high court within 75 days from the date of the rejection letter or decision.

**Non-EU business (13th Directive)**

The rules for non-EU businesses have not changed.

**Eligibility for refund**

Reciprocity is required. If a non-EU country allows recovery of VAT or other turnover taxes by Cyprus businesses, Cyprus will permit the recovery of VAT by businesses from that country. However, where the non-EU country has a recovery mechanism, but does not specifically allow VAT recovery by Cyprus businesses, Cyprus VAT will not be recoverable. Cyprus has concluded reciprocity agreements with Israel and Switzerland.

Non-EU businesses do not have to appoint a Cyprus fiscal representative, although the VAT Commissioner may request such an appointment.

**Making claims**

**Minimum amounts**

If the application relates to a period of less than one calendar year but not less than three months, the amounts for which application is made may not be less than EUR 205. If the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 25.

**Time limits**

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application also may relate to invoices or import documents not covered by previous applications with respect to transactions carried out during that calendar year.

The application must be submitted to the Cyprus VAT authorities within six months from the end of the calendar year in which the tax became chargeable (i.e. by 30 June of the following year). Late claims will not be accepted and no extension of the deadline will be granted.

**Application forms**

The application should be made on Form VAT 109 issued by the Cyprus VAT authorities. The form can be obtained from the local VAT offices or downloaded (see below).

The application must be completed in Greek and be signed by a person who is legally entitled to represent the company (e.g. managing director). Otherwise, a letter of authority must be provided.
All invoices must be listed in the attachment to the application form. An excel spreadsheet may be used to provide an overview of the claimed amounts.

The form and supporting documentation must be sent to:

Minister of Finance  
Customs and Excise Department  
VAT Service  
1471 Nicosia  
Cyprus  
T: +357 22 601834  
F: +357 22 660484  
www.mof.gov.cy/ce

Supporting documentation
The following documents must be submitted with each application:

- An original certificate of taxable status, which must have been issued within the past year;
- An original certificate from the local authorities showing that the entity is registered for business purposes in that country. This certificate must contain:
  - The name, address and official stamp of the authority;
  - The business name and address;
  - The nature of the business;
  - The business registration number; and
  - Original invoices.

E-Invoicing
There is no specific procedure to reclaim VAT under 2008/09/EC Directive or the 13th Directive on the basis of e-invoices.
Czech Republic

Czech VAT is known as “Daň z přidané hodnoty” (DPH).

The standard VAT rate is 21% and there is a reduced rate of 15%.

An extensive overview of the VAT rates applied in the Czech Republic can be found at: http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/rates/vat_rates_en.pdf

It is not necessary to appoint a Czech fiscal representative to claim a refund of Czech VAT based on Directive 2008/09/EC or the 13th Directive.

EU businesses (Directive 2008/09/EC)

Eligibility for refund

An EU business registered for VAT in another EU member state is entitled to recover Czech VAT if the following conditions are satisfied:

- The business is not registered or liable to be registered for VAT in the Czech Republic;
- The business does not have residence, its seat or a fixed establishment in the Czech Republic; and
- The business has not rendered any taxable supplies in the Czech Republic in the relevant period, except for:
  - Certain tax-exempt supplies (cross-border transportation from/to non-EU countries); and
  - Supplies for which the reverse charge mechanism applies.

Non-refundable VAT

VAT cannot be recovered on business representation and entertainment expenses.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount of VAT for which the application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year shorter than three months, the VAT amount may not be less than EUR 50.
Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application also may relate to invoices or import documents not covered by previous applications with respect to transactions carried out during that calendar year.

A claimant may submit more than one refund claim for the remainder of a calendar year (e.g. where a claimant has submitted a refund claim for the remainder of a calendar year but then receives additional invoices, the claimant can submit a corrected refund claim within the relevant deadlines).

Procedure

Filing

The application must be submitted in electronic format in Czech through the portal of the tax authorities of the country in which the claimant is established at the latest on 30 September of the calendar year following the refund period (generally the calendar year). An extension of this deadline will not be granted.

The application can be submitted by the claimant or a person authorized to act on behalf of the claimant under a valid power of attorney. The authorization to submit VAT refund claims can be obtained by a resident or nonresident third party by completing the form that can be found at: https://adisdpr.mfcr.cz/adistc/adis/idpr_pub/auth/LoginPage.faces;jsessionid=1890AD4A2E0F8CCD55CC6703B66BBA28.ajp13sql2I. The form must have an electronic signature. A third party must obtain the electronic signature before registering on the portal. International electronic signatures are generally not accepted by the Czech authorities.

The Czech tax authorities will issue a confirmation of receipt of the refund claim.

IT requirements

No special IT requirements apply for applications submitted electronically, except for the obligation to use a digital signature.

Digital certificate

A digital certificate can be obtained from the provider of certification services (certification authority). Three different authorities in the Czech Republic are authorized to issue certificates (První certifikační a.s., eIdentity a.s. and PostSignum). The certification authority must be provided with originals of two forms of identification of the future holder of an electronic signature and an in-person meeting must be held between the recipient of the electronic signature (or a representative holding a notarized power of attorney) and the certification agency. The originals of ID cards or notarized copies should be presented.
Specific requirements

If the VAT is incurred in another EU member state, the form should be completed and filed through the web portal of the Czech tax authorities. One invoice may be included per line on the application.

The claimant can upload a document in XML format to the electronic portal. No specific software is required for this upload.

Follow up on submitted claims

If a claimant has filed a refund claim for Czech VAT in its home country, any third party can follow up with the Czech authorities on the status of the refund provided the third party is acting under a power of attorney.

The Czech authorities will request the power of attorney before it provides any information to a third party, but the power of attorney does not need to be notarized.

Supporting documentation

Only an electronic copy of invoices for which the taxable basis of the invoice or import documents equals or exceeds the threshold of EUR 1,000 must be submitted with each application (EUR 250 for invoices relating to fuel costs).

The Czech authorities can request original invoices or any additional documents/information.

Refunds and appeals

The Czech VAT authorities must issue a decision on the refund claim within four months of receipt of the claim:

- The authorities can accept the claim and notify the claimant via electronic means;
- The authorities can reject the claim in whole or in part and notify the claimant via registered mail; or
- The authorities can request additional information and notify the claimant via electronic means. The claimant must provide all information within one month of receipt of the request.

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request. The claimant must provide additional documents and communicate with the Czech authorities in Czech.

If a refund is granted, it will be paid in CZK within 10 business days after the relevant period to the bank account number provided to the authorities in the refund application.

The Czech tax authorities will be liable for late payment interest if the refund is not processed in a timely manner.
If the refund is not granted, the grounds for rejection of the application will be stated. The claimant can appeal the decision to the Czech tax authorities within 30 days from the day following the day the decision is delivered.

**Non-EU businesses (13th Directive)**

**Eligibility for refund**

Reciprocity is required, which currently exists with Macedonia, Norway and Switzerland.

**Making claims**

**Minimum amounts**

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than CZK 7,000; if the application relates to a period of a calendar year or the remainder of a calendar year shorter than three months, the amount may not be less than CZK 1,000.

**Time limits**

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December).

The application must be submitted to the Czech tax authorities within six months of the end of the calendar year in which the tax became chargeable, i.e. by 30 June of the following year at the latest.

The tax authorities must issue the refund within six months from the day following the date the refund claim is submitted or the date submission issues are resolved.

**Restrictions**

VAT will not be refunded for the following goods and services: goods and services for personal consumption; travel costs, accommodation and catering of foreign persons; goods and services connected with the representation of foreign persons; phone bills; taxi services; and gas and fuel costs.

**Application forms**


All invoices must be listed in the attachment to the application form. It is generally not possible to use an excel spread sheet to provide an overview of the claimed amounts.
The form and supporting documentation must be sent to:

Financial Office for the Capital City of Prague  
Stepanska 619/28,  
111 21 PRAHA 1  
Czech Republic  
T: + 42 02 24 04 11 11  
F: + 42 02 24 04 31 98  
http://cds.mfcr.cz

Applications cannot be filed electronically.

**Supporting documentation**

The following documents must be submitted with each claim:

- Original invoices, bills, vouchers, receipts or customs clearance forms (copies are not accepted);
- An original certificate of the VAT status of the claimant showing that the claimant is registered for VAT or a similar tax in its country of residence. The certificate may not be older than one year; and
- A written declaration confirming that the claimant has met the requirements of the Czech VAT Act for a VAT refund (i.e. the claimant is a taxable person not established in the EU and does not carry out supplies in the relevant period except for those listed in the VAT Act).

**E-invoicing**

There is no specific procedure to reclaim VAT under Directive 2008/09/EC or the 13th Directive on the basis of e-invoices.
Denmark

Danish VAT is known as “Mervaerdiafgift” (MOMS).

The standard VAT rate is 25%, and a reduced rate of 0%.

The Faeroe Islands and Greenland are not part of Denmark or the EU.

An extensive overview of the VAT rates applied in Denmark can be found at: http://ec.europa.eu/comm/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm

It is not necessary to appoint a Danish fiscal representative to claim a VAT refund under Directive 2008/09/EC or the 13th Directive.

**EU businesses (Directive 2008/09/EC)**

**Eligibility for refund**

A foreign taxable person is entitled to recover Danish VAT if the following conditions are satisfied:

- The business is not registered, liable or eligible to be registered for VAT in Denmark;
- The business would have been liable to register for VAT in Denmark if established in Denmark; and
- The business has not rendered any taxable supplies in Denmark, except for:
  - Certain tax exempt transportations by busses registered in other countries;
  - Certain tax-exempt cross-border transportation;
  - Supplies for which the reverse charge mechanism applies; and
  - Electronically provided supplies where the foreign taxable person opted for application of the special regime for non-established taxable persons supplying electronic services to non-taxable persons.

**Non-refundable VAT**

VAT cannot be recovered on:

- Meals for the owner and staff of the enterprise. However, VAT on meals in the form of restaurant bills incurred for business purposes is partly refundable;
- The acquisition and running of places of residence for the owner and staff of the enterprise;
- The acquisition and operating costs connected to holiday homes, weekend houses, etc., for the owner and staff of the enterprise;
• Entertainment expenses, representation costs and gifts. However, VAT on business entertainment in the form of restaurant bills is partly refundable;
• The acquisition, repair and operation of motor vehicles designed for the conveyance of not more than nine persons; however, VAT on long term leasing of passenger cars is partly recoverable under certain conditions; and
• Payments in kind to the staff of the company.

No more than 25% of VAT may be recovered on restaurant bills and no more than 50% of VAT on hotel accommodation. As a general remark and in order to (partially) deduct VAT, the cost must strictly be borne for business purposes.

There is a right to deduct a specific amount of VAT for companies that lease passenger cars if:

• The leasing period is at least six months; and
• The vehicle is used for business/VAT purposes for at least 10% of the annual mileage.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than DKK 3,000; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than DKK 400.

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

Procedure

Filing

The application must be submitted electronically through the portal of the tax authorities in the country in which the claimant is established (https://www.skat.dk/front/appmanager/skat/ntse?_nfpb=true&_pageLabel=login_page&nfls=false for claimants established in Denmark)

The application must be filed at the latest on 30 September of the calendar year following the refund period. The deadline will not be extended.

Danish businesses should submit the application in relation to a refund of VAT in other EU member states through the above website.
The request may be submitted by the applicant or an authorized person. If that person is a non-established business, it should register in Denmark for refund purposes before filing the refund claim. The registration form can be obtained through the following website: http://www.virk.dk/myndigheder/stat/ERST/Registration_of_Non-Danish_Company__Start_-_40112

Section 14 of the registration form should indicate that the foreign non-established business is applying for an SE number only in relation to a VAT refund.

**IT requirements**

Danish taxpayers registered for VAT purposes can file a refund claim electronically using the refund menu in the “TastSelv – Erhverv” service from the Danish authorities, through the following web portal: www.skat.dk. The business will gain access to “TastSelv – Erhverv” once it registers for VAT purposes in Denmark.

The form can be completed by uploading a file in CSV or TXT format.

Access is granted by using the taxpayer’s “TastSelv” code or a digital signature. If the taxpayer does not have a “TastSelv” code or digital signature, it can request one from the homepage of the Danish tax authorities.

The following information should be filled in:

- General information relating to the taxpayer, bank information and the period for which the refund is requested;
- List of invoices in which each document can be manually typed in or where all documents can be uploaded in a semicolon separated format;
- Annexes: scanned invoices/annexes can be uploaded, taking the following into account:
  - Maximum one file per country for which a reclaim has been made;
  - File types accepted: JPEG, PDF or TIFF;
  - Maximum file size: 5MB.

**Follow up on submitted claims**

The claimant or a third party with a power to attorney to act on behalf of the claimant can follow up on the status of a VAT refund claim.

The power of attorney should state the name, address, phone number and VAT number of the claimant and the representative or third party. If the refund is to be paid to the representative, this also should also be included in the power of attorney. The power of attorney should be dated and signed by both parties and can be accepted in Danish, English or German.

**Supporting documentation**

The Danish authorities can request additional documents/information.
Refunds and appeals

The Danish tax authorities must issue a decision on the refund claim within four months of receipt of the claim:

- The authorities can reject the application in whole or in part and so inform the claimant;
- The authorities can accept the refund claim and so inform the claimant;
- The authorities can request additional information and so notify the claimant via electronic means. The claimant must provide all information within one month of receipt of the notification.

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request.

If a refund is granted, it will be processed within 10 business days after the relevant period and paid to the bank account number provided to the authorities. Possible transaction costs are to be borne by the business. This bank account can be held by the claimant, a proxy holder or any other person.

The Danish tax authorities will be liable for late payment interest if the refund is not processed in a timely manner.

If the refund is not granted, the grounds for rejection of the application will be stated. An appeal of the rejection may be made to the Danish National Tax Tribunal within three months from the notification of the rejection.

Non-EU businesses (13th Directive)

Eligibility for refund

Reciprocity is not required.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than DKK 3,000; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than DKK 400.

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.
The application must be submitted to the Danish tax authorities at the latest on 30 September of the calendar year following the refund period. The deadline will not be extended.

Application forms

The claim is made on Form 31.004, issued by the Danish tax authorities. The form must be completed in Danish, English, German or Swedish, and the amounts stated in DKK. Application forms can be obtained from the local VAT offices or downloaded at:

http://www.skat.dk/getFile.aspx?id=39972&newwindow=true

If specifications must be made, Form 31.016 must be completed. This form can be obtained at: http://www.skat.dk/getFile.aspx?ID=10735&newwindow=true.

All invoices must be listed in the attachment to the application form. An excel spreadsheet may be used to provide an overview of the claimed amounts.

The application must be signed by a person who is legally entitled to represent the company (e.g. managing director). Otherwise, a letter of authority should be provided. The form and supporting documentation must be sent to:

Skattecenter Toender
8/13 moms
Pionér Allé 1
DK-6270 Toender
Denmark
T: + 45 72 22 18 18
www.skat.dk

Applications cannot be filed electronically.

However, in the case of foreign companies crossing the bridge Oeresundsbroen (i.e. bridge between Denmark and Sweden), applications for a refund of VAT on toll charges must be sent to the Swedish tax authorities.

Companies in Austria, Czech Republic, Faroe Islands, Germany, Greenland, Iceland, Poland, Slovakia and Slovenia must contact:

Skatteverket
Utlandsenheten
SE-205-31 Malmo
Sweden
skattekontor1.malmo@skatteverket.se
Companies in other countries must contact:

Skatteverket
Utlandsenheten
SE-106 61 Stockholm
Sweden
stockholm@skatteverket.se

Refunds of VAT on the toll charges cannot be obtained by contacting Skattecenter Toender in Denmark.

**Supporting documentation**

When a non-EU business initially applies for a VAT refund in Denmark, it will be given a registration number, which the business must use each time it applies for a VAT refund. The registration number is strictly a VAT refund number; it is not a Danish VAT number.

The following documents must be submitted with each application:

- Original invoices or import documents (copies are not accepted). However, sales tickets or bills for not more than DKK 3,000 that are issued by retailers or other firms whose sales are made predominantly to private consumers may be used as documentation;
- An original certificate of VAT status confirming that the claimant is registered for VAT purposes in its country of residence/carries out economic activities in its country of residence. The certificate may not be more than one year old;
- A certificate stating the use of the purchased goods and service covered by the claim, which is stated directly on the application form; and
- A certificate stating that the taxpayer has not carried out any activities in Denmark that require a VAT registration. This is stated directly on the application form.

**Refunds and appeals**

The Danish tax authorities must issue a decision on the refund claim within eight months of receipt of the claim.

If the refund is granted, it will be processed on the bank account number as provided to the authorities. The business will be liable to pay possible transaction costs. The authorities will sign and return all original invoices and import documents to the business.

**E-invoicing**

There is no specific procedure to reclaim VAT under Directive 2008/09/EC or the 13th Directive on the basis of e-invoices.
Estonia

Estonian VAT is called “Käibemaks.”

The standard VAT rate is 20%, and there are reduced rates of 9% and 0%.

It is not necessary to appoint a fiscal representative to claim a VAT refund based on Directive 2008/9/EC or the 13th Directive.

**EU businesses (Directive 2008/09/EC)**

**Eligibility for refund**

To be eligible for a refund in Estonia, a taxable person supplying taxable goods or services in its country of establishment must carry out transactions and incur VAT on expenses in Estonia. During the refund period, a taxable person must not have the seat of its economic activity, a fixed establishment or a place of residence in Estonia, nor may it provide supplies in Estonia.

Only VAT incurred on business-related activities can be refunded. Thus, non-taxable persons and taxable persons with limited liability to VAT are not eligible for a VAT refund.

**Non-refundable VAT**

Although the Estonian government can establish a list of goods and services with respect to which the VAT is not refundable, it has not issued such a list. A VAT refund is available if an Estonian company can take a similar VAT deduction on its business expenses. This limits the VAT deduction, for example, on meals and entertainment expenses. VAT on accommodation costs is deductible if the trip is not for leisure purposes.

**Making claims**

**Minimum amounts**

If the application relates to a calendar year or the remainder of a calendar year, the amount for which the claim is made may not be less than EUR 50; if the application relates to a period of less than a calendar year, the amount may not be less than EUR 400.

**Time limits**

The application must be submitted to the Estonian tax authorities by 30 September of the year following the refund period.
The application must cover a period of not less than three consecutive calendar months, which is not limited to calendar quarters. An exception to this limit is available where an application is submitted for the remainder of a calendar year (e.g. from 15 November to 31 December).

In practical terms, the Estonian authorities are prepared to treat up to five timely filed refund applications from one taxpayer per year. For example, it is possible to submit four quarterly claims and another one for a full calendar year. “Forgotten” invoices may be submitted in the annual application or in the application for the following periods, but only up to the statutory deadline.

**Procedure**

**Filing**

The refund application and supporting information/documents must be submitted electronically through the portal of the tax authorities in the country in which the claimant is established ([http://www.emta.ee/index.php?id=12223](http://www.emta.ee/index.php?id=12223) for Estonian registered claimants). The form must be submitted by the claimant or an authorized person, and must be in Estonian or English.

An authorized person filing a refund claim on behalf of the claimant can be a non-established company, but a valid power of attorney will be required.

When acting as the member state of establishment, the Estonian authorities generally will not issue a confirmation of receipt of the VAT refund claim. The e-filing system automatically checks for mistakes in the application and notifies the person accordingly.

When acting as the member state of refund, the Estonian authorities are not required to issue a confirmation of receipt of the VAT refund claim. The claim can be followed up by the claimant or its representative. All communications (such as a request for additional information/documents, announcement of decisions) are conducted electronically.

**IT requirements**

Estonian taxpayers registered for VAT purposes electronically file their refund claim using the portal of the Tax and Customs Board, called e-Maksuamet. The Estonian resident representative of a company established in Estonia may immediately proceed with using the electronic interface and login by using its Estonian ID-card, mobile-ID or bank identification.

A non resident representative will need to sign an authentication contract that grants access to e-Maksuamet. An authentication contract is concluded between a private person and the Estonian tax authorities, which means that each member of a company that intends to use the Estonian portal will need to sign the authentication contract to obtain a personal e-filing code granting access to the portal. The nonresident will receive a username, a list of codes and a nonresident code.
Registration by post is also possible. A nonresident that requires portal access can print out, complete and sign two copies of an authentication contract. The unofficial translation of this document can be found at: [http://www.emta.ee/doc.php?26702](http://www.emta.ee/doc.php?26702).


Since the contract is concluded between an individual and the Estonian Tax and Customs Board, an authentication contract containing the details of a legal entity will be rejected. The nonresident individual must send a notarized copy of his passport, which clearly displays the following information: first and last name, date of birth, country, passport number and date of expiration. The document should be sent by post to the following address:

Northern Tax and Customs Center
Endla 8, Tallinn
15177, Estonia

The tax authorities will send back a copy of the signed contract, portal password and a nonresident code.

The preparation and filing of the form is done through the tax authorities’ web portal: [http://www.emta.ee/](http://www.emta.ee/). To complete the form, the information is manually uploaded on a line-by-line basis, although it is possible to upload the data in an XML file (the format of the XML file is described at [http://www.emta.ee/index.php?id=26900](http://www.emta.ee/index.php?id=26900)).

**Follow up on submitted claims**

The claimant or its representative that has a notarized power of attorney can follow up on a refund claim.

When acting as the member state of refund, the Estonian authorities will request a third party service provider to prove it is authorized to follow up on the claim.

**Application forms**

The requirements for the application forms are set by the authorities of the country in which the claimant is established/VAT-registered.

An Estonian taxpayer applying for a VAT refund from abroad and submitting the application via e-Maksuamet must include the following information on the form:

- General information relating to the taxpayer (and its representative, if applicable) and the period for which the refund is requested;
- List of invoices that can be manually typed in or on which all documents are uploaded in XML format (the list of XSD schemes to be used is published on the tax authorities’ website);
- Other information: scanned invoices/annexes can be uploaded. The Estonian portal will accept JPEG, PDF, TIFF and zip files. All files must be included in one zip file, the size of which may not exceed 5MB. A claimant will need to select invoices with the largest amounts if it needs to send more invoices than is possible due to the size of the files.
Supporting documentation

The following information should be taken into account by a foreign taxpayer applying for a VAT refund from Estonia:

- Scanned copies of invoices or import declarations are required when the taxable basis of the document equals or exceeds EUR 1,000 (EUR 250 for fuel). The Estonian tax authorities will contact the applicant if additional documents are needed;

- For a representative to be able to apply for a VAT refund on behalf of a foreign company, the foreign company will have to send a hard copy of the relevant power of attorney to the Tax and Customs Board at the Northern Tax and Customs Center. The power of attorney must contain a confirmation from the foreign taxpayer it is granting the third party authority to submit the application, communicate with the Estonian tax authorities, receive the refund, etc.

For a company established in Estonia to apply for a VAT refund from abroad, it will have to provide the power of attorney through e-Maksuamet authorizing a representative to submit and receive a refund on behalf of the company. This is done by writing a free form notification in e-Maksuamet, which is considered to have the same legal effect as a power of attorney.

Refunds and appeals

The member state of establishment of the foreign entity has 15 calendar days to forward the application to the Estonian tax authorities. The Estonian tax authorities have four months from the date of receipt of the application to issue their decision. The decision deadline can be extended for up eight months if additional information is requested from the claimant, the other member state or a third party. The requested information must be provided within one month; failure to comply could result in a negative decision or no late payment interest being paid.

If a refund request is granted, payment must be made within 10 business days after the decision is made by the Tax and Customs Board.

The Estonian tax authorities will be liable for late payment interest (0.06% per day) if the refund is not processed in a timely manner. Interest will not be due however if the payment failed because of incorrect bank account details or the claimant did not provide additional information at the request of the authorities.

If an application is rejected, the Estonian Tax and Customs Board must provide the claimant with the reason(s) for the rejection.

Non-EU businesses (13th Directive)

Eligibility for refund

Estonia refunds VAT to non-EU taxable persons on the basis of the reciprocity principle, i.e. VAT will be refunded to non-EU businesses provided the claimant’s home country grants the same rights to Estonian taxable persons. There is no official list of countries for which reciprocity exists, but VAT refunds can be obtained by companies established in Iceland, Israel, Norway and Switzerland.
Making claims

Minimum amounts

VAT paid by a third country taxable person in Estonia upon the import or acquisition of goods or receipt of services used for business purposes is refunded on the basis of a written application (Form KMT) from the taxable person if the following conditions are satisfied:

- The taxable person is required to pay VAT as an undertaking in its home country;
- The amount of VAT to be refunded per calendar year is at least EUR 320;
- Taxable persons in Estonia have the right to deduct input VAT paid upon the import or acquisition of goods or receipt of services from the output VAT under the same conditions; and
- Estonian residents have the right to a VAT refund in the home country of the claimant.

Time limits

The application must be submitted to the Estonian tax authorities by 30 September of the year following the refund period. The minimum allowed period of the application is three consecutive calendar months, which is not limited to calendar quarters, except where the application is submitted for the remainder of a calendar year (e.g. from 15 November to 31 December).

Application forms

Form KMT is used to apply for a refund of VAT. The application must be signed by an individual from the non-EU country, a head of the entity or an authorized representative.

Supporting documentation

The following documents should be attached to the application:

- Readable invoices meeting the requirements in the Estonian VAT Act and documents certifying the payment of VAT upon the import of goods; and
- A certificate issued by the tax authorities of the foreign country certifying that the nonresident is registered as a VAT taxpayer in its home country.

The form and supporting documentation must be sent to:

International Taxation Division
Northern Tax and Customs Center
Endla 8
Tallinn 15177
Eesti (Estonia)
Phone: +372 676 1187
E-mail: vatrefund@emta.ee

The Estonian tax authorities will verify the accuracy of the refund application and the relevant supporting documents, and if no further information is required, they will refund the amount within six months from the date the application and supporting documents are received. The refund will be paid to the bank account indicated in the application. If the refund is to be transmitted to a bank account of a credit institution located in a foreign country, the recipient of the refund will be responsible for any transfer costs.

The Estonian Tax and Customs Board marks all received original documents and will return them to the claimant, together with a copy of the application within one month from the date the refund is issued.

**E-invoicing**

E-invoices are accepted by the Estonian tax authorities. To reclaim VAT under Directive 2008/09/EC or the 13th Directive, e-invoices must be printable (printed out and included in supporting documentation) and readable.
Finland

Finnish VAT is known as “Arvonlisävero” (ALV) in Finnish and Mervärdesskatt” (MOMS) in Swedish.

The standard VAT rate is 24%, and there are reduced rates of 14%, 10% and 0%.

An extensive overview of the VAT rates applied in Finland can be found at: http://ec.europa.eu/comm/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm

It is not necessary to appoint a Finnish fiscal representative to claim a VAT refund based on Directive 2008/09/EC or the 13th Directive.

**EU businesses (Directive 2008/09/EC)**

**Eligibility for refund**

A foreign taxable person established in another EU member state is entitled to recover Finnish VAT if the following conditions are satisfied:

- The business does not have a fixed establishment in Finland from which business transactions are carried out;
- The purchase relates to business operations abroad which, if carried out in Finland, would have given rise to liability to account for VAT or would have entitled the entrepreneur to a VAT recovery in Finland and the business carries out such sales in its member state of establishment, which entitle the foreign business to a deduction in that member state;
- The business does not carry out any other business in the form of sales of goods and services in Finland, except for:
  - Supplies for which reverse charge applies or supplies to the state; and
  - Sales of exempt transportation services and ancillary services.

**Non-refundable VAT**

VAT cannot be recovered on:

- Immovable property that the taxable person or its staff uses as a residence, nursery, recreational or leisure facility, as well as goods and services connected with it or its use;
- Goods and services related to transportation between the place of residence and place of work of the taxable person or its staff;
- Goods and services used for business entertainment purposes, e.g. restaurants, business gifts, etc.;
- Passenger cars, motorcycles, caravans, vessels intended for recreational or sports purposes and aircraft with a maximum permissible take-off weight not exceeding 1,550 kg, or on goods and services related to their use. However, input VAT is recoverable if related to vehicles and vessels acquired for sale, lease or use in professional passenger transport or for driving school purposes and passenger cars acquired solely for business purposes;
- Purchases intended for the private consumption of the entrepreneur or his personnel, e.g. hotel breakfasts;
- Purchases related to exempt sales of investment gold;
- Purchases of taxable goods and services for direct benefit of passengers made in the name of a foreign travel service company; and
- Purchases that are VAT-exempt, but have erroneously been charged with VAT.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50.

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year or not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year. However, in such cases, the application period must be adjusted accordingly.

The claimant can submit multiple claims for the same application period, and it is also possible to make overlapping claims for the period regarding the remainder of the year. The maximum number of claims that can be submitted for a calendar year has not been established, but the Finnish tax office recommends no more than five or six claims annually.

Procedure

Filing

With regard to companies established in Finland that are applying for a VAT refund from other member states, the application must be electronically (in Finnish, Swedish or English) through the Finnish tax portal (ALVEU system) at the latest on 30 September of the calendar year following the refund period. The deadline will not be extended.

The request must be submitted by the claimant or an authorized person.
The claimant may appoint a proxy to file the application on its behalf provided the third party holds a KATSO ID to access the ALVEU system and a power of attorney must be attached to the first application. A non-established company can, in principle, be appointed proxy but this could create problems since the proxy is required to hold a KATSO ID. KATSO IDs currently are only issued to companies that have an authorized employee who is able to verify his identity with a personal Finnish online banking ID. Alternatively, in the absence of an online banking ID, the authorized employee can have his identity verified by personally visiting the tax office and providing an official Finnish ID.

As member state of establishment, the Finnish tax authorities will issue a confirmation of receipt of the VAT refund claim.

As member state of refund, the Finnish tax authorities will also issue a confirmation of receipt of the VAT refund claim.

**IT requirements**

Finnish taxpayers registered for VAT purposes file their refund claims electronically using the ALVEU web portal of the Finnish tax administration.

Access to the portal is granted using a KATSO ID login, which must be requested in advance. Independent entrepreneurs also can access the system with a bank login or a Finnish electronic ID card. Information on the procedure to obtain access to the web portal to file the VAT refund claim can be found at: [http://www.vero.fi/en-US/Precise_information/eFiling/Katso_Identification](http://www.vero.fi/en-US/Precise_information/eFiling/Katso_Identification).

A file may not be uploaded to complete the form; instead, the information must be uploaded manually on a line-by-line basis.

The electronic form is divided into four main sections:

- General information on the claimant;
- Basic information about the application;
- Detail of the invoices and import documents in which each document must be manually typed in annexes (scanned invoices/annexes can be uploaded taking the following into account):
  - File types accepted: JPEG, PDF or TIFF are recommended; and
  - Maximum file size: 5MB.
- Submission of the application after which a confirmation and summary of the application(s) is displayed.

**Supporting documentation**

When applying for a VAT refund in Finland, scanned copies of invoices and import documents must be attached to the application if the taxable basis on the document is equal to or exceeds EUR 1,000.

The Finnish tax authorities can request additional documents/information (e.g. original invoices or import documents whose tax basis does not exceed EUR 1,000).
Follow up on submitted claims

The authorization for a third party to follow up on a claim must be made by the claimant using its own KATSO ID. In that case, the Finnish tax authorities will not require written proof of authorization allowing the third party to follow up. When acting as the member state of refund, the Finnish tax authorities will request a third party to prove its authorization through a written document.

Refunds and appeals

The Finnish tax authorities must issue a decision on the refund claim within four months of receipt of the claim:

- The authorities can send their decision to the claimant by regular mail, with an unofficial electronic copy to the tax authorities of the member state where the claimant is established (regardless of whether the refund claim is accepted or rejected); or
- If the authorities can request additional information, the claimant will be informed by electronic means or by regular mail. The claimant must provide all information within the time specified in the request (a maximum of one month).

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request. If a refund is granted, it will be processed in EUR within 10 business days after the relevant period and paid to the bank account specified in the application.

The Finnish tax authorities will be liable for late payment interest if the refund is not processed in a timely manner. Late payment interest will not be due, however, if the claimant failed to submit requested additional information on time.

If the refund is not granted, the grounds for refusal of the application will be stated in the decision submitted to the claimant. An appeal against a denied claim must be addressed to the Administrative Court of Helsinki (but the appeal letter must be submitted to the Finnish tax authorities) within three years from the end of the calendar year for which the application is made. The appeal period is, however, at least 60 days from the date the decision was communicated to the claimant (excluding the notification day).

Non-EU businesses (13th Directive)

Eligibility for refund

Reciprocity is not required.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50.
**Time limits**

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

The application must be submitted to the Finnish tax authorities within six months from the end of the calendar year following the refund period, i.e. by 30 June of the following year. Late claims are not accepted.

**Application forms**

The application must be in Finnish, Swedish or English and on the application form issued by the Finnish tax authorities. The form can be obtained at: [www.vero.fi](http://www.vero.fi)

All invoices and other documents must be mentioned in point 10 of the application or listed on a separate sheet.

The application must be signed by the claimant, its authorized signatory or an authorized representative.

The form and supporting documentation must be sent to:

Uudenmaan yritysverotoimisto  
P.O. BOX 34  
00052 VERO  
Finland  
(Street address: Uudenmaan yritysverotoimisto, Opastinsilta 12 C, 00052 Helsinki, Finland)  
T: + 358 20 697 063  
F: + 358 9 7311 4895  
[www.vero.fi](http://www.vero.fi)

**Supporting documentation**

The following documents must be submitted with each application:

- Original invoices, customs documents and/or equivalent documents;
- An original certificate of VAT status confirming that the claimant is registered for VAT purposes in its country of residence. The certificate also must confirm the nature of business carried on by the claimant, and if the claimant is a supplier of taxable investment gold, this must be stated in the certificate. The certificate may not be more than one year old; and
- The original power of attorney if a proxy is used.

**E-invoicing**

Printed copies of e-invoices are accepted.
France

French VAT is known as “Taxe sur la Valeur Ajoutée” (TVA).

The standard VAT rate is 19.6%, and there are reduced rates of 7%, 5.5% and 2.1%. Special rates apply in:

- Corsica: 19.6%, 13%, 8%, 7%, 5.5%, 2.1% and 0.9%; and
- The overseas departments, except French Guiana: 8.5%, 2.1%, 1.75% and 1.05%.

Goods and services supplied to or from the Principality of Monaco are regarded as having been supplied to or from France. However, specific rules may apply. For example, foreign entities that are not established or VAT registered in France and that incur VAT in Monaco must file a specific VAT refund claim in Monaco.

For VAT purposes, the French overseas territories, the territorial communities ("collectivités territoriales") of Mayotte, Saint-Pierre-et-Miquelon, Nouvelle Calédonie and Andorra are not considered part of the French territory. Thus, these territories are considered third party countries as regards France and other EU member states.

French overseas departments also are considered third party countries for VAT purposes, as regards transactions relating to goods supplied to/from France or other EU member states.

VAT rates applicable within the French territory will in principle be modified as from 1 January 2014 as follows:

- From 19.6% to 20%;
- 7% to 10%; and
- 5.5% to 5%.

The intermediary rate of 8% applicable in Corsica will be increased to 10%.

An extensive overview of the VAT rates applied in France can be found at: http://ec.europa.eu/comm/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm

It is not necessary to appoint a French VAT representative to claim a VAT refund based on Directive 2008/09EC, but a representative is required for a claim based on the 13th Directive.
EU businesses (Directive 2008/09/EC)

Eligibility for refund

A foreign taxable person is entitled to recover French VAT if the following conditions are satisfied:

- The business is not registered or is only registered for Intrastat purposes (i.e. the business does not have to file VAT returns in France);
- The business does not have residence, its seat or a fixed establishment in France;
- The business has not carried out any taxable supplies in France, except for:
  - Certain tax-exempt cross-border transportation or ancillary services from/to non-EU countries;
  - Supplies for which VAT is due by the recipient in accordance with the rules in the EU VAT package;
  - Supplies of goods/services made by a non-established entity to a VAT-registered recipient in France; and
  - Supplies made under a VAT suspension regime.

Non-refundable VAT

VAT cannot be recovered on:

- Accommodation costs incurred on behalf of the management or staff of the company. (VAT is recoverable when such expenses are incurred for the benefit of persons not employed by the company, provided the expenses are incurred in the interest of the company or when it supplies the same services for consideration.);
- The supply, import, leasing, repair and maintenance of most cars for passenger transport and other related costs, such as petrol. (However, 80% of VAT on diesel fuel can be recovered and VAT is recoverable when the cars are purchased by a car dealer for resale or by a person who hires out cars);
- Goods transferred without remuneration or for remuneration that is much lower than their normal price, unless the value of the goods is very low (except business gifts whose collective value does not exceed EUR 65, including VAT, per beneficiary per year); and
- Domestic transportation of passengers and related expenses (except for public transport supplies and transportation from home to work, subject to conditions).

If French VAT has been incorrectly charged, a foreign taxable person can, in principle, obtain a refund (unless a corrected invoice has been issued -- a specific procedure applies for a supplier to issue a corrected invoice).

Making claims

Minimum amounts

VAT refund claims can be filed on a quarterly or annual basis. If a quarterly refund claim is made, the amount of refundable VAT must be at least EUR 400; if an annual claim is made, the amount must be at least EUR 50.
A quarterly VAT claim is filed for a three-month period (except at the end of the year where a refund can be filed for a shorter period) for input VAT incurred during this period. The refundable VAT should be determined based on the tax point taking place during that period.

A VAT refund claim also can be made on a calendar year basis.

**Time limits**

The VAT refund claim must be filed before 30 September of the calendar year following the year in which the VAT was assessable. Late claims are not accepted and the deadline will not be extended.

According to comments issued by the French tax authorities (FTA), a claimant cannot submit more than one supplementary refund claim for the remainder of a calendar year.

**Procedure**

**Filing**

The application must be submitted electronically (in French or in English) through the portal of the tax authorities in the country in which the claimant is established: [http://www.impots.gouv.fr/portal/dgi/public/professionnels;jsessionid=K3H2KPXUHQKHQFIEIQCFEY?espId=2&pageId=professionnels&sfid=20](http://www.impots.gouv.fr/portal/dgi/public/professionnels;jsessionid=K3H2KPXUHQKHQFIEIQCFEY?espId=2&pageId=professionnels&sfid=20) for French established businesses).

The claimant or its representative must be registered on the French web portal via an "espace abonné" (subscriber area) with an electronic certificate or via a login and password. Only one person per company will be approved to obtain a membership application on behalf of the company on the "espace abonné." If this person is not the legal representative of the company, a formal power of attorney must be attached to the membership application (a template for a power of attorney is available on the portal of the FTA). This person becomes the administrateur titulaire of the on-line services.

This administrateur titulaire has discretion to delegate the filing of the VAT refund claim to another person. This person becomes the administrateur suppléant. A refund claim also may be submitted by a third party service provider, authorized by the claimant. A non-established company can be appointed administrateur suppléant by the administrateur titulaire. To be appointed, the administrateur suppléant must first create its own space on the FTA’s web portal. The agent should provide the FTA with the original power of attorney by mail.

When acting as the member state of establishment, the French authorities will issue a confirmation of receipt of the VAT refund claim.

When acting as the member state of refund, the French authorities normally will issue a confirmation of receipt of the VAT refund claim.
IT requirements and information required

The preparation and filing of the refund is done through the following web portal: www.impots.gouv.fr. The VAT refund claim can be then accessed through the espace abonnés on the “professionnels” (professionals) pages of the portal.

To access the online procedure, a claimant must have access to its own subscriber area and to access the online VAT refund claim procedure, the claimant must create its own space on the FTA portal, with or without an electronic certificate, and then opt for “electronic services.”

XML filed can be uploaded to complete the claim.

The electronic form is divided into two main sections:

- General information relating to the taxpayer and to goods/services purchased (list of invoices with a description of the purchased);
- Scanned invoices/import documents that can be uploaded taking the following into account:
  - File types accepted: JPEG, PDF or TIFF;
  - Maximum file size: 5 MB;
  - Standard scanning preference: Black and white.

Once the claim is submitted, the taxpayer will receive a confirmation from the website, referencing the application.

The claimant must provide the following information:

- Name and address;
- Email address;
- A description of the activities carried out by the claimant and for which the expenses were incurred;
- The period for which the refund is requested;
- A declaration certifying that the claimant has not carried out any taxable transactions in France;
- EU VAT number or the claimant’s fiscal number; and
- Details of the bank account where the refund is to be paid.
- The claimant must provide the following information about the invoices subject to French VAT for which the refund is requested:
  - The name and the address of the supplier and its French VAT number (except in the case of import of goods);
  - The date and the number of the invoice or import document; and
  - The amount of VAT charged by the supplier.

The provision of invoices is compulsory if the value of an invoice exceeds EUR 1,000 (or EUR 250 for fuel).
Information on the invoice statements can either be manually uploaded to the portal or automatically uploaded in XML format. The guidelines of the FTA should be reviewed to determine the formatting of content of the XML file.

**Follow up on submitted claims**

The claimant or its proxy with delegated authority can follow up on a VAT refund claim on the electronic portal. To obtain a delegation of power, the corresponding power of attorney must be mailed to the DRSEG (see below), but it need not be notarized.

When acting as the member state of refund, the French authorities will request a third party service provider to prove its authorization to follow up on the status of a refund claim by submitting the original power of attorney. The third party must be appointed administrateur suppléant as explained above.

**Supporting documentation**

The general threshold for the submission of an electronic copy of an invoice is where the taxable basis on the invoice or import document is EUR 1,000 or more. However, where the invoice relates to fuel costs, the threshold for providing a copy is set at EUR 250. The serial number used in the application form must be included on the documents. The French tax authorities can request additional documents/information (e.g. original invoices).

**Refunds and appeals**

The French tax authorities must issue a decision on the refund claim within four months of receipt of the claim:

- The authorities can accept the claim and notify the claimant via electronic means;
- The authorities can reject the claim in whole or in part and notify the claimant via registered mail; or
- The authorities can request additional information and notify the claimant via electronic means. The claimant must provide all information within one month of receipt of the notification.

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request.

If a refund is granted, it will be processed in Euros within 10 business days after the relevant period and paid to the bank account number provided to the authorities. This bank account can be held by the claimant, a proxy holder (in the latter case, a specific document will have to be provided).

The French tax authorities will be liable for late payment interest if the refund is not processed in a timely manner.
If the refund is not granted, the grounds for refusal of application will be stated. An appeal against a denied claim can be made to the French Administrative Court ("Tribunal administratif de Montreuil") before the end of the fourth month following the notification of the decision. The claimant can also request mediation, but this will not affect the appeals deadline.

**Non-EU businesses (13th Directive)**

**Eligibility for refund**

Non-EU businesses have been permitted since 30 April 2010 to request a VAT refund under the 13th Directive provided the conditions of eligibility for refund in Directive 2008/09/EC are satisfied (article 242-0 O of Annex II of the French Tax Code).

Non-EU businesses must appoint a French VAT representative to file a refund claim under the 13th VAT Directive and the claim must be made in hard copy form (i.e. applications cannot be filed electronically).

**Making claims**

**Minimum amounts and frequency of filing**

A VAT refund claim can be filed on a quarterly or an annual basis.

- A quarterly claim must be submitted during the month following each calendar quarter (e.g. at the latest on 31 October 2013 for input VAT incurred during the third calendar quarter of 2013 (i.e. July, August, September 2013). The refundable VAT must correspond to the transactions for which the VAT was incurred during the relevant quarter (in practice, however, invoices relating to the previous quarters of a same year can be included in the relevant quarterly VAT refund claim). The amount of refundable VAT must be at least equal to EUR 200.

- A VAT refund claim also can be made on a calendar year basis, provided the amount of refundable VAT is at least equal to EUR 25.

**Time limits**

The VAT refund claims must be filed before 30 June of the calendar year following the one during which the VAT claimed back was due. Late claims are not accepted and the deadline will not be extended.

**Application forms**

The application is made on Form 3559 issued by the French tax authorities. The form must be completed in French, in block capitals and in Euro. The form can be obtained from the nonresidents tax center or at:

All invoices must be listed in attachment to the application form. An excel spreadsheet can be used to provide an overview of the claimed amounts, as well as information on the attachments. The application must be signed by a person who is legally entitled to bind the company (e.g. managing director). Otherwise, a power of attorney should be provided.

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 200; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 25.

The form and supporting documentation must be sent to:

Direction des résidents à l’étranger et des services généraux (DRESG)
Service des Remboursements de TVA des assujettis étrangers
10, rue du Centre - TSA 60015
93465 Noisy-le-Grand cedex
France
Phone: (0033) 01 57 33 84 00
Website: http://www.impots.gouv.fr
E-mail: sr-tva.dresg@dgi.finances.gouv.fr

Applications cannot be filed electronically.

Supporting documentation

A non-EU business applying for a VAT refund claim in France does not have to enclose a certificate of VAT taxable status with the VAT refund claim. Original hard copy invoices must be provided.

E-invoicing

Invoices may be issued electronically in France, but stringent rules apply and practical difficulties arise in the context of the VAT refund claim procedure because original hard copies of invoices must be provided to the French tax authorities.
German VAT is known as “Umsatzsteuer” (USt) or “Mehrwertsteuer” (MwSt).

The standard VAT rate is 19%, and there is a reduced rate of 7%.

An extensive overview of the VAT rates applied in Germany can be found at: [http://ec.europa.eu/comm/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm](http://ec.europa.eu/comm/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm).

It is not necessary to appoint a German fiscal representative to claim a VAT refund based on Directive 2008/09/EC or the 13th Directive.

**EU businesses (Directive 2008/09/EC)**

**Eligibility for refund**

A foreign taxable person is entitled to recover German VAT if the following conditions are satisfied:

- The business is not registered or liable to be registered for VAT in Germany;
- The business does not have residence, its seat or a fixed establishment in Germany;
- The business has not rendered any taxable supplies/services in Germany, except for:
  - Certain tax-exempt cross-border transportation from/to non-EU countries and ancillary services;
  - Supplies/services for which the reverse charge mechanism applies;
  - Supplies subject to individual transport assessment; or
  - Electronically provided services where the foreign taxable person opted for application of the special regime for non-established taxable persons supplying electronic services to non-taxable persons;
  - Supplies made as intermediary party that are subject to an intra-community triangulation, where the last customer is obliged to pay the tax that becomes payable on the delivery to the last customer.

**Non-refundable VAT**

VAT cannot be recovered on:

- Supplies of goods and services that are not used for business purposes, including gifts; or
• Supplies of services acquired or goods imported connected to certain exempt activities.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50.

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

Only one refund claim may be submitted for the remainder of a calendar year. However, if the claim for the remainder of the calendar year has not been finally processed/assessed, the refund claim may be extended.

Procedure

Filing

The application must be submitted electronically through the portal of the tax authorities in the country in which the claimant is established (https://www.elsteronline.de/bportal) at the latest on 30 September of the calendar year following the refund period. The deadline will not be extended. The VAT refund claim may be submitted by the claimant or a third party service provider, which can be established outside Germany.

When acting as the member state of establishment, the German tax authorities will issue a confirmation that the claim has been correctly submitted (as a ticket via e-mail).

When acting as the member state of refund, the German authorities will not issue a confirmation that the claim has been received.

IT requirements

German taxpayers registered for VAT purposes file their refund claims electronically using the BZSt-Online web service of the German tax authorities.

The entrepreneur must register with the Elsterline Online Portal (https://www.elsteronline.de/eportal) before accessing the BZSt-Online web service.
Entrepreneurs must use the ELSTER (https://www.elsteronline.de/eportal/eop/auth/Registrierung.tax) registration file, using a password or authenticate signature card.

The information required to complete the refund claim can be uploaded in XML or CSV format. Details on the format of the information can be found at: http://www.bzst.de/DE/Steuern_International/Umsatzsteuerverguetung/01_Inlandes_Unternehmer/Hilfsmittel/TechnischeDetails_BelegUpload.html?nn=161418.

The electronic form is divided into four main sections:

- General information on the taxpayer and the period for which the claim is made;
- Bank details;
- List of invoices in which each document can be manually typed in or all documents uploaded;
- Annexes: scanned invoices/annexes can be uploaded taking the following into account:
  - Maximum one file per country for which a refund is being requested;
  - File types accepted: JPEG, PDF or TIFF;
  - Maximum file size: 5MB;
  - Standard scanning preference: Black and white / max 200 dpi.

Once the claim is submitted, the taxpayer will receive a confirmation from the website, referencing the application.

An excel spread sheet can be used to import the data which can be downloaded at: https://www.elsteronline.de/bportal/bop/formular/ustveu/general/FormularUSTVEUImport.tax#otherAnchor. The IT System of the Federal Office of Finance can only read CSV files. However, the excel spread sheet contains a button to convert the file from XLS to CSV format.

**Follow up on submitted claims**

The claimant, its representative or a third party with a power of attorney can request information on the status of the refund claim. It is not possible to check on the status of a submitted VAT refund claim via the electronic portal, although the Federal Office of Finance can be contacted by telephone.

As member state of establishment, the German tax authorities will require a third party service provider to hold a power of attorney to follow up on the status of a VAT refund claim. As member state of refund, the German tax authorities may require a third party service provider to hold a power of attorney to follow up on the status of a VAT refund claim.

**Supporting documentation**

The general threshold for the submission of an electronic copy of an invoice is where the taxable basis on the invoice or import document is EUR 1,000 or more (EUR 250 for invoices relating to fuel costs).
The serial number used in the application form must be included on the documents. Invoices that must be submitted electronically must be provided in full (i.e. including annexes, etc.).

The German tax authorities can request additional documents/information (e.g. original invoices or import documents, authorization documents from the foreign taxpayer stating that payment may be made to a third party).

The Federal Tax Office requires a power of attorney if a third party (e.g. tax consultant) transmits the refund claim on behalf of the claimant.

**Refunds and appeals**

The German tax authorities must issue a decision on the refund claim within four months of receipt of the claim:

- The authorities can accept the claim and notify the claimant via electronic means;
- The authorities can reject the claim in whole or in part and notify the claimant via electronic means; or
- The authorities can request additional information and notify the claimant. The claimant must provide all information within one month of receipt of the request.
- If additional information is requested, the period in which the authorities must issue a decision will be extended up to eight months.

If a refund is granted, it will be processed in Euro and paid to the bank account number provided to the authorities. This bank account can be held by the claimant, a proxy holder or any other person. The German Federal Tax Office will send a notification electronically (via e-mail) to the person that submitted the refund claim.

The German tax authorities will be liable for late payment interest if the refund is not processed in a timely manner.

If the refund is not granted, the grounds for rejection of the application should be stated. An appeal against the denied claim must be made in writing to the Federal Tax Office within one month after “public announcement” of the decision (i.e. the third business day after the date the decision was issued, unless it can be proven that receipt was on a later date) and sent via regular mail.

If the tax assessment notice is sent abroad to the claimant's address outside Germany, an appeal against must be made to the German tax authorities within two months following the date of notification (date of tax assessment) issued by the tax authorities. However, if the rejection is sent to a German resident tax advisor that filed the claim on behalf of the claimant or to another address within Germany, the time for filing an appeal is one month.

If the appeal is unsuccessful, the national Lower Finance Court may be contacted within one month after the presumed receipt date (being the third business day after the date the decision was issued, unless it can be proven that receipt was later) if the appeal decision is sent to a German address or within two months if the decision is sent to a non-German address.
Non-EU businesses (13th Directive)

Eligibility for refund

Reciprocity is required. Germany has signed reciprocity agreements with Andorra, Antigua and Barbuda, Australia, Bahamas, Bahrain, Bermudas, British Virgin Islands, Brunei Darussalam, Bosnia and Herzegovina, Canada, Cayman Islands, China (Taiwan), Croatia, Gibraltar, Greenland, Grenada, Guernsey, Hong Kong, Iceland, Iran, Iraq, Israel, Jamaica, Japan, Jersey, Korea (People’s Rep.), Korea (R.O.K.), Kuwait, Lebanon, Liberia, Libya, Liechtenstein, Macao, Maldives, Marshal Islands, Macedonia, Norway, Oman, Qatar, Pakistan, St. Vincent, San Marino, Saudi Arabia, Solomon Islands, Swaziland, Switzerland, United Arab Emirates, U.S. and Vatican City.

Non-refundable VAT

VAT cannot be recovered on:

- Supplies of fuel (e.g. diesel or petrol);
- Supplies of goods and services that are not used for business purposes, including gifts; Or
- Supplies and services acquired or goods imported connected to certain exempt activities.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 1,000; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 500.

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December).

The application must be submitted to the German tax authorities within six months after the end of the calendar year in which the tax became chargeable, i.e. by 30 June of the following year. Late claims are not accepted and the deadline will not be extended.
Application forms

The application form provided by the German Federal Tax Office must be used. The form can be downloaded at:


All invoices must be listed in the attachment to the application form. The application must be signed by a person who is legally entitled to represent the company (e.g. managing director).

The form and supporting documentation must be sent to:

Bundeszentralamt für Steuern
-Außenstelle Schwedt-
Passower Chaussee 3b
16303 SCHWEDT/ODER
Germany
T: + 49 18 88 40 60
F: + 49 18 88 40 64 722

www.bzst.bund.de

It is advisable to send the application form via courier or registered mail, although electronic submission (via Verus) is possible. When filed through Verus, the claimant also must send the first original transfer report signed by the client to the Federal Finance Office.

The following documents must be submitted with each application:

- Original invoices, import documents, bills, vouchers, receipts or customs clearance forms (copies are accepted only if the original has been lost and the copies are certified by the supplier); the invoices must comply with the German invoicing requirements;
- A certificate of taxable status showing that the claimant is registered for VAT purposes in its country of residence. The certificate must not be more than one year old;
- A letter of authority if a third party submits an application on behalf of the claimant, but the application must be signed by the claimant;
- The original application form or the first original transfer report must be signed by the managing director of the claimant’s company.

Refunds and appeals

The German tax authorities will stamp each invoice and/or import document to prevent their use in subsequent applications and will return the documents within one month after a decision is made.
The decision on the refund claim must be issued within six months after the date the application and all necessary supporting documents are submitted.

If a refund is granted, it will be made in Euro before the end of the above period and paid to the bank account of the claimant or its representative. If the refund is paid to a bank account outside Germany, the claimant will be responsible for any bank charges on the transfer. Notification of the refund will be sent via regular mail. According to a recent decision of the German Supreme Tax Court, interest will have to be paid to the claimant if the (final) VAT refund assessment takes more than nine months calculated from the filing deadline of 30 June. The German Federal Tax Office will send a notification via mail to the person that submitted the claim (i.e. the claimant or an authorized third person).

If the refund is not granted, the grounds for rejection of the application will be stated in a written notification that will be sent via regular mail. An appeal against the denied claim must be made in writing to the German Federal Tax Office within one month after public announcement (being the third business day after the date the decision is issued, unless it is shown that receipt was later) and sent via regular mail.

If the tax assessment notice is sent to the claimant’s address outside Germany, an appeal must be made to the German tax authorities within two months of the date of notification (date of tax assessment) issued by the tax authorities. However, if the rejection is sent to a German resident tax advisor that filed the application on behalf of the claimant or to another address in Germany, the time for filing an appeal is one month. If this appeal is unsuccessful, the national Lower Finance Court may be contacted within one month after the receipt date (being the third business day after the date the decision was issued, unless it can be shown that receipt was later) if mailed to a German address or within two months if mailed to a non-German address.

**E-invoicing**

In Germany, e-invoices will be accepted for VAT refunds based on the 13th Directive if the following is stored on a storage media (e.g. CD) that is submitted together with the application, certificate of taxable status, etc.:

- The electronic invoice for which a refund is requested;
- The digital signature (which is the result of a mathematical calculation; this is no longer required for invoices as from 1 July 2011).
Greece

Greek VAT is known as “Foros Prostithemenis Aksias” (ΦΠΑ).

The standard VAT rate is 23%, and there are reduced rates of 13% and 6.5%.

For the departments of Lesbos, Chios, Samos, the Dodecanese and the Cyclades, and on the Aegean islands of Thassos, Northern Sporades, Samothrace and Skiros, the rates of 6.5%, 13% and 23% are reduced by 30% to 5%, 9% and 16%, respectively. These rates apply to imports, intra-community acquisitions, supplies of goods and services performed on these islands and supplies of goods from other areas of Greece to persons established on the islands. This preferential treatment does not apply to tobacco products and means of transport.

Mount Athos is not considered part of the EU for VAT purposes.

An extensive overview of the VAT rates applied in Greece can be found at:

It is not necessary to appoint a Greek fiscal representative to claim a VAT refund based on Directive 2008/09/EC or the 13th Directive.

**EU businesses (Directive 2008/09/EC)**

**Eligibility for refund**

A taxable person registered for VAT purposes in another EU member state can obtain a refund of VAT paid in Greece on movable goods and services supplied to it, as well as on imports to Greece it makes for commercial purposes provided the person:

- Does not have the seat of its entrepreneurial activities or an establishment in Greece to carry out its entrepreneurial activities;
- Has used the goods or services supplied to it for VATable transactions that give rise to a right to deduct input VAT in Greece or has used the goods/service for specific exempt supplies;
- Has not carried out any taxable supplies of goods or services, except for:
  - A supply of goods or services for which the recipient is liable for the VAT payment; or
  - A supply of transportation and ancillary services that is exempt from Greek VAT because they are related to the import/export of goods or to the international carriage of goods.
Non-refundable VAT

A VAT refund is not possible in the following cases:

A. When the claimant:

- Is not taxable in its state of establishment;
- Is engaged solely in exempt transactions without the right to deduct input VAT;
- Falls within the scope of the special exemption for small enterprises; or
- Falls within the scope of the special regime for farmers.

B. For VAT amounts imposed on:

- Intra-community supplies and exports.

Goods and services for which no right to deduct the input VAT is granted include:

- The supply, import or intra-community acquisition of tobacco products that are destined for use in non-taxable transactions;
- The supply, import or intra-community acquisition of alcoholic beverages that are destined for use in non-taxable transactions;
- Entertainment expenditure, including expenditure on hospitality and amusement;
- The acquisition, leasing or hire, modification, repair or maintenance of passenger vehicles with up to nine seats, pleasure boats and private aircraft, provided the transport means mentioned above are not used for the sale, leasing or transportation of persons for a fee;
- Accommodation, food, transport and entertainment expenses incurred for company personnel or representatives;
- The supply of goods and services in connection with real estate located in Greece (in certain circumstances);
- Expenses unrelated to the business activity of the claimant; and
- Incorrect VAT invoicing.

If the VAT imposed is used for both taxable and exempt transactions, a refund will be granted only in respect of the taxable transactions.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year, but not less than three months, the amount for which application is made, may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50.

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December).
The application must be submitted to authorities of the residence country by 30 September of the year following the refund period. Late claims are not accepted and the deadline will not be extended.

The claimant may only submit one supplementary refund claim per calendar year for invoices not covered by a previous application (even if the supplementary application is for the remainder of a calendar year).

**Procedure**

**Filing**

The application must be submitted electronically through the portal of the tax authorities in the country in which the claimant is established ([http://www.taxisnet.gr](http://www.taxisnet.gr) for Greek established claimants) at the latest on 30 September of the calendar year following the refund period. The deadline will not be extended.

According to Greek legislation, the claimant must file the refund claim. However, given that filling is conducted electronically, any person that has the username and password can access the claimant’s account and thus, is able to submit the refund claim in the name of, and on behalf of the claimant.

A supplementary claim (one per calendar year) can be filed with respect to invoices that are not covered by previous refund applications. Further, if the details of a previously filed application have been changed, an amended claim must be filed. A change in the pro rata percentage can be made electronically through a separate claim correction.

As the country of establishment, the Greek tax authorities are not obliged to issue a confirmation of receipt of the claim, but they will provide the claimant with the reference number of the claim.

As the country of refund, the Greek tax authorities will notify the claimant electronically, either directly or through the country of establishment, that the claim has been received.

**IT requirements**

Taxpayers established in Greece file the application through the web portal [http://www.taxisnet.gr](http://www.taxisnet.gr) to which access is granted using a login password. Prior registration with the system is required. The Greek tax authorities must electronically transmit the claim to the refund state within 15 days after receipt of the claim. If the taxpayer is not eligible for a refund, the Greek authorities will not send the claim and the head of the VAT department will issue a resolution that is electronically communicated to the claimant.

The procedure for registration on the Greek portal involves various steps:

1. **Electronic application for registration at:**
   
   [https://www1.gsis.gr/registration/chooseRegistrationType.htm](https://www1.gsis.gr/registration/chooseRegistrationType.htm)
Select “Αρχική Εγγραφή” (First Registration), then choose the type of user, which is “Νομικό Πρόσωπο” for legal entities.

Complete the application (username, password, password verification, Tax/VAT ID number, name of entity, email, phone and fax numbers, the tax ID number of the entity’s legal representative, his full name, the father’s name and some numerical-alphabetical characters).

Press “Υποβολή” to submit the application; a message will appear on the screen indicating that the claim has been submitted and that the legal representative must visit a tax office within three months.

2. **Presence at the competent tax office for approval of the claim**

The claimant or its legal representative must appear at the registry division of a tax office and present identification documents (passport or ID card) to collect a certification with the “Κλειδάριθμος” (key number). An email also will be sent to the entity with a link “Ενεργοποίηση λογαριασμού TaxisNet” (Activation of Taxisnet Account) to the web portal.

3. **Activation of user account**

The claimant or its legal representative should go to:
https://www1.gsis.gr/registration/chooseRegistrationType.htm to activate the account.

“Ενεργοποίηση Λογαριασμού” (Activation of Account) should be selected and the claimant should fill in the username, password, Tax/VAT ID number, the key number and numerical-alphabetical characters and select “Επόμενο” (Next). The password must be changed by filling in New Password, repeat the password and press “Ενεργοποίηση” (Activation). A verification of the activation will appear on screen and an email sent.

4. **Filing the claim**

The username and new password are used to enter all taxisnet services, including the electronic VAT refund claim.

The electronic application is in Greek and the requested information should be in Greek. However, the language(s) accepted by the refund state should be used for specific fields (e.g. “description of supply” box) when the choices provided do not cover the claimant’s position and when “other” is selected.

Taxpayers established in other EU member states must submit the application (either in Greek or English) through the electronic portals of the tax authorities in their state of establishment, and those authorities will transmit the claims to Greece.

The electronic form must include:

- General information relating to the taxpayer, the refund period, the refund state and the bank account (IBAN and BIC);
• A declaration by the claimant that it did not supply goods or services in the refund state apart from transportation and ancillary services, VAT-exempt supplies, as well as supplies of goods and services to a person liable for VAT payment and details of a representative/proxy (if any);

• Information regarding the VAT invoices or import documents per the refund state supplier's name and address, VAT number in the refund state, sequential number of record, the VAT charged in the currency of the refund state, pro rata percentage and amount of VAT that may be deducted, description/nature of services/goods supplied and classification per special codes.

A file can be uploaded to complete the form. The file must be in zip format and must contain the VAT refund application data in XML format, along with any relevant files. To create the XML file, claimants should use the application/software access provided free of charge at www.gsis.gr/vatref.html. Additional information is provided while creating the file.

Follow up on submitted claims

The claimant or a third party can follow up on the status of a VAT refund claim. This can be done by requesting information via email message sent to the 14th VAT Directorate of the Ministry of Finance. No specific documents are required for such requests.

In principle, the claim can be tracked through the country of establishment of the claimant, and both the eligible person and the procedure for tracking the claim should be regulated by that country. In some cases, the competent Greek VAT department will reply directly to the claimant or a person with the requisite the details identifying the claim.

Supporting documentation

Depending on the refund state, a file of up to 5MB, including scanned copies of records of which the taxable amount equals or exceeds the threshold of EUR 1,000 must be submitted with each application (EUR 250 for invoices relating to fuel costs). Greece will request the file as member state of refund. The Greek tax authorities can request additional documents/information. Once the claim is submitted, the taxpayer will receive a confirmation from the website, referencing the application.

The competent tax authority is:

Hellenic Republic
Ministry of Finance
General Secretariat of Tax and Customs Issues
General Taxation Department
14th Directorate of VAT
Department C
2-4, Sina Street
10672 Athens
Greece
T: + 30 210 36 44 960 or + 30 210 36 44 990
F: + 30 210 36 45 413
e-mail: d14-ctm@otenet.gr
Refunds and appeals

The Greek tax authorities must issue a decision on the refund claim within four months of receipt of the claim:

- The authorities can accept the claim and notify the claimant via electronic means;
- The authorities can reject the claim in whole or in part and notify the claimant via registered mail;
- The authorities can request additional information and notify the claimant via electronic means. The claimant must provide all information within one month of receipt of the request. The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request; or
- The authorities can refrain from making a decision, which will be deemed to be a rejection.

If a refund is granted, it will be processed in Euro within 10 business days after the relevant period, first paid to a temporary bank account of the Bank of Greece and then transferred to the bank account provided to the authorities. This bank account can be held by the claimant or a proxy.

The Greek tax authorities will be liable for late payment interest if the refund is not processed in a timely manner.

If the refund is not granted, the grounds for rejection of the application will be stated. An appeal against the denied claim may be made to the Greek tax authorities within 30 days (for residents or fiscal representatives/proxies of nonresidents) or 90 days (for nonresidents) of receipt of the notification (tax assessment) issued by the tax authorities.

According to Ministerial Decision 1390/2001 and the Code of Administrative Litigation, the period begins from the day the decision is sent to the Ministry of Foreign Affairs to be translated. Once translated, the decision will be sent to the claimant via the Greek consulate in the country in which the claimant is established.

The appeal must be submitted to the Greek Administrative Court of First Instance by a Greek lawyer. If the appeal is rejected, the claimant can further appeal to the Court of Second Instance (Appeals Court). If this appeal is rejected, an appeal to the Supreme Administrative Court can be filed. The latter appeal must be filed within 60 days from the date the Second Instance Court’s decision is officially notified.

Where a claimant prevails on an appeal at the first level court (Administrative Court of First Instance), the Greek tax authorities will refer the case to the Appeals Court for a final determination. As a result, a refund will be made only after the Supreme Court rules on the case.

Non-EU businesses (13th Directive)

The rules for non-EU businesses are similar to the rules for EU businesses, except for the filing procedure.
Eligibility for refund

Reciprocity is required. Greece has signed reciprocity agreements with Norway and Switzerland.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year, but not less than three months, the amount for which the application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50.

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December).

The application must be submitted to the Greek tax authorities by 30 September of the year following the refund period. Late claims are not accepted and the deadline will not be extended.

Application forms

The application is made on Form ΦΠΑ 015 issued by the Greek tax authorities. The application must be completed in duplicate in Greek or English, and in Euro. The form can be filled out in block capitals or typed. Application forms can be obtained from the local VAT offices. It is preferable to have the form printed in the same language as used in the application.

All invoices must be mentioned in the attachment to the application. An excel spreadsheet may be used to provide an overview of the claimed amounts, but the excel spreadsheet must contain the information requested on the second page of the form, namely, the sequential number, the nature of services provided, the supplier’s name and VAT number, the invoice number and the VAT charged.

The application must be signed by a person who is legally entitled to represent the company (e.g. managing director). Otherwise, a proxy that is officially translated in Greek, notarized and apostilled should be provided.

One supplementary claim per calendar year can be filed with respect to invoices that are not covered by previous refund applications. If the details of a previously filed application have been changed, an amended claim must be filed. A change in the pro rata percentage can be made electronically by a separate claim correction.
Supporting documentation

The following documents must be submitted with each application: original invoices, import documents, bills, vouchers, receipts or customs clearance forms (copies are not accepted), which must include the following details: sequential number and date of issue, names and addresses of the contracting parties, VAT number of the issuer and the recipient, the taxable transaction and its value, the VAT rate and amount, licence plate of the vehicle (in case of transportation companies) and a certificate of VAT status showing that the claimant is registered for VAT purposes in its country of residence. The certificate may not be more than one year old.

The Greek tax authorities will stamp each invoice and/or import document to prevent their use on subsequent applications and will return the documents to the claimant within one month after a decision is made.

The form and supporting documentation must be sent to:

Hellenic Republic
Ministry of Finance
General Secretariat of Tax and Customs Issues
General Taxation Department
14th Directorate of VAT
Department C
2-4, Sina Street
10672 Athens
Greece
T: +30 210 36 44 960 or +30 210 36 44 990
F: +30 210 36 45 413
e-mail: d14-ctm@otenet.gr

Applications cannot be filed electronically.

E-invoicing

Invoices issued by the supplier of goods or services, according to the provisions of the Greek Code of Books and Records (applicable until 31 December 2012) and the provisions of the Code of Tax Depiction of Transactions (which replaced the Code of Books and Records from 1 January 2013 onwards), and sent via electronic means to its clients can be used for VAT refunds, provided that the uniqueness and the originality of the record can be proved.

The validity of origin of the invoices (issued by a computer) and the integrity of their content must be guaranteed.

For Invoices issued up to 31 December 2012 – Code of Books and Records applicable

The validity of e-invoices must be verified by an Advance Electronic Signature (AES) or an EDI. Greek entrepreneurs issuing e-invoices must use a “tax box” that is compliant with the AES requirements in the Greek Code of Books and Records.
For refund purposes, the claimant will be required to submit the electronic files and the code bar (i.e. a numerical/alphabetical sequence) as produced by the Greek issuer’s “tax box” along with the application to verify the validity.

For Invoices issued from 1 January 2013 onwards – Code of Tax Depiction of Transactions applicable

In this respect, the law mentions three options: the use of an Advanced Electronic Signature (AES), the use of Electronic Data Interchange (EDI) or the authentication through special tax devices as per L. 1809/1988. However, this list is not exhaustive, since entrepreneurs can select any method technically safeguarding the authenticity of origin and integrity of the invoice content. In this respect, for refund purposes, the claimant will be required to submit the electronic files, code bars (i.e. an numerical/alphabetical sequence) as produced by the Greek issuer’s computer along with its application, or any other suitable means, in order for the Greek Authorities to be able to verify the validity of the transaction (regarding both the content and the electronic signature).
Hungary

VAT is known as “Általános Forgalmi Adó” (AFA).

The standard VAT rate is 27%, reduced rates of 18% and 5%.

An extensive overview of the VAT rates applied in Hungary can be found at: [http://ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm](http://ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm).

It is not necessary to appoint a Hungarian fiscal representative to claim a VAT refund based on Directive 2008/09/EC or the 13th Directive.

**EU businesses (Directive 2008/09/EC)**

**Eligibility for refund**

A foreign taxable person is entitled to recover Hungarian input VAT if the following conditions are satisfied:

- The business does not have residence, its seat or a fixed establishment in Hungary; and
- The business has not carried out any taxable supplies in Hungary, except for
  - Certain tax-exempt cross-border transportation from/to third countries;
  - Tax-exempt cross-border passenger transportation;
  - Supplies for which the reverse charge mechanism applies; or
  - Electronically provided supplies where the foreign taxable person opted for application of the special regime for non-established taxable persons supplying electronic services to non-taxable persons.

**Non-refundable VAT**

VAT cannot be recovered if:

- The taxable person uses the goods or the services directly for the exempt (without a right to a deduction) supply of goods and/or services; or
- The taxable person uses all goods or services for purposes other than taxable business activities, except when the goods or services are entirely used in the interest of achieving taxable objectives.

VAT generally cannot be recovered on:

- Motor fuels and other fuels, goods that are necessary directly for the operation of passenger cars;
- Passenger cars, motorcycles above 125 cc, yachts, sporting and leisure boats;
• Residential buildings (except where a taxable person engaged in the leasing of such buildings opted for taxation of the rental);
• Purchases of goods and services related to the construction and renovation of residential buildings;
• Food and beverages;
• 50% of services received in connection with the operation and maintenance of passenger cars;
• Services of restaurants and other public catering services;
• Entertainment services;
• Services related to construction of residential buildings and renovation of immovable goods;
• Taxi services;
• Parking services and highway tolls, with the exception of parking services used and highway tolls paid for a motor vehicle whose gross weight is equal to 3.5 tons or more (including buses); and
• 30% of telephone and mobile phone costs and services related to data submission by internet protocol.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400. If the application relates to a period of a calendar year or the remainder of calendar year (less than 3 months), the amount may not be less than EUR 50.

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

It is not possible to file two claims for the same period, but there can be an overlap between the periods.

Procedure

Filing

The application must be submitted electronically (in Hungarian or English) via the portal of the tax authorities in the country in which the claimant is established (www.magyarorszag.hu).
The claimant or a third party may submit the VAT refund claim. Acting as the member state of establishment, the Hungarian tax authorities will examine the authorization of a third party on the basis of Hungarian rules.

The person must have special knowledge to represent the taxpayer before the tax authorities, e.g. auditors, tax advisors, accountants, tax experts, accountant or tax advisory firms. Foreign specialists should register with the authorities.

The application relating to one calendar year must be filed with the Hungarian tax authorities within nine months from the end of the calendar year in which the tax became chargeable, i.e. by 30 September of the following year. Late claims are not accepted and the deadline will not be extended.

When acting as the member state of establishment, the Hungarian authorities will issue a confirmation of receipt of the VAT refund claim within of submission of the claim. The tax authority sends a confirmation but no deadline is communicated for that.

**IT requirements**

A Hungarian taxable person must complete Form 13ELEKAFA, which can be downloaded from:

http://www.nav.gov.hu/nav/letoltesek/nyomtatvanykitolto_programok

To be able to submit the form electronically, it is necessary to register at the Central Document Office in Hungary, which requires personal presence in Hungary. The application form also can be submitted by a representative appointed by the Hungarian taxable person; in this case, Form 13T180 must be signed by a representative of the company and submitted via the web portal: www.magyarorszag.hu. The person entitled to act as a representative can obtain access codes to the electronic system at the Central Document Office.

The information must be uploaded manually on a line-by-line basis.

The electronic form is divided into the following sections:

- General information mainly to the taxpayer and the period for which the claim is made;
- Details of relevant invoices or import documents, where each document can be manually typed in, indicating the code numbers regarding the nature of acquired goods and services determined by Directive 2008/9/EC; and
- Annexes: scanned invoices/annexes can be uploaded taking the following into account:
  - File types accepted: JPEG, PDF, TIFF and zip;
  - Maximum file size: 4MB.
Follow up on submitted claims

The Hungarian tax authorities will communicate with the claimant through the email address indicated on the refund claim (unless the claimant chooses to communicate through the electronic system of the Hungarian administration, which requires personal registration at the Central Document Office in Hungary). In the case of email communications, the authorization of the representative is only checked by the tax authorities of the country in which the claimant is established. No specific documents are required.

When acting as the member state of refund, the Hungarian authorities might request a third party service provider to prove its authorization to follow up on the status of a VAT refund claim.

Supporting documentation

The following documents must be submitted with each application:

- Electronic copy of invoices or customs declarations where the taxable basis of the invoice or import documents is EUR 1,000 or more (EUR 250 for invoices relating to fuel costs). The serial number used in the application form must be included on the documents; and
- Any additional documents/information (e.g. invoices or import documents even if the taxable basis does not exceed the above thresholds) requested by the Hungarian tax authorities.

Refunds and appeals

The Hungarian tax authorities must issue a decision on the refund claim within four months of receipt of the claim:

- The authorities can accept the refund claim and notify the claimant via electronic means;
- The authorities can reject the claim in whole or in part and notify the claimant via electronic means;
- The authorities can request additional information and notify the claimant via electronic means. The claimant must provide all information within one month of receipt of the request.

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request.

If a refund is granted, it will be processed within 10 business days in Hungarian Forint or in another currency before the end of the relevant period, and paid to a bank account in Hungary or the state in which the claimant is established. Any bank charges for the transfer will be payable by the claimant. The Hungarian tax authorities will be liable for late payment interest if the refund is not processed in a timely manner (1/365 of double the prime rate during the time of delay).

If a refund is not granted, the grounds for rejection of the application will be stated.
An appeal against the denied claim may be made to the Hungarian tax authorities within 15 days of the date of notification (tax assessment). All relevant documents and evidence must be enclosed with the appeal and a fee paid. If the appeal is unsuccessful, the claimant may go to the national court.

**Non-EU businesses (13th Directive)**

**Eligibility for refund**

Reciprocity is required. Hungary has reciprocity agreements with Liechtenstein and Switzerland.

**Making claims**

**Minimum amounts**

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400. If the application relates to a period of a calendar year or the remainder of calendar year (less than three months), the amount may not be less than EUR 50.

**Time limits**

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

**Application form (filing and IT requirements)**

The application relating to a calendar year must be submitted to the Hungarian tax authorities within nine months of the end of the calendar year in which the tax became chargeable, i.e. by 30 September of the following year. Late claims are not accepted and the deadline will not be extended.

The application, which can be downloaded from the internet, must be on a form issued by the Hungarian tax authorities. It must be completed in Hungarian, be in Hungarian Forint and signed by a person who is legally entitled to represent the company (e.g. managing director). The application can be submitted in hard copy or electronically, along with all relevant supporting documentation.

A hard copy application should be sent to:

Nemzeti Adó- és Vámhivatal Kiemelt Ügyek Adőigazgatósága (KAIG)
1077 Budapest, Dob utca 75-81., Hungary
Mailing address: 1410 Budapest, Pf. 138, Hungary
Tel: + 36 1 461 3300
Fax: +36 1 322 1985
[www.apeh.hu](http://www.apeh.hu)
Supporting documentation

The following documents must be submitted with each application:

- Electronic copy of invoices or customs declarations for which the taxable basis of the invoice or import documents equals or exceeds the threshold of EUR 1,000 (EUR 250 for invoices relating to fuel costs). The serial number used in the application form must be included on the documents;

- An original certificate of VAT status confirming that the claimant is registered for VAT purposes in its country of residence. The certificate may not be more than one year old.

The Hungarian tax authorities can request additional documents/information (e.g. invoices or import documents even if the taxable base does not exceed the above thresholds).

Refunds and appeals

The Hungarian tax authorities must issue a decision on the refund claim within four months of receipt of the claim:

- The authorities can accept the claim and notify the claimant either electronically or by regular mail;

- The authorities can reject the claim in whole or in part and notify the claimant either electronically or by regular mail;

- The authorities can request additional information and notify the claimant either electronically or by regular mail. The claimant must provide all information within one month of receipt of the request.

The period in which the authorities must make a decision will be extended to seven months where additional information is requested or eight months where the authorities request additional information after a first request.

If a refund is granted, it will be processed within 10 business days in Hungarian Forint or in any other currency before the end of the relevant period, and paid to the bank account designated by the claimant in Hungary or the state in which it is established. The claimant will be responsible for any bank charges for the transfer.

The Hungarian tax authorities will be liable for late payment interest if the refund is not processed in a timely manner (1/365 of double the prime rate during the time of delay).

If the refund is not granted, the grounds for rejection of the application will be stated. An appeal against the denied claim may be made to the Hungarian tax authorities within 15 days of the date of notification (tax assessment) issued by the tax authorities. All relevant documents and evidence must be attached to the appeal request and a fee paid. If the appeal is unsuccessful, the claimant can resort to the national court.

E-invoicing

In case of electronic invoices, the invoices are to be attached to the application in a form that is valid at the time of issue. Such invoices must be issued in line with Hungarian law. The detailed procedure for the submission of electronic invoices is not addressed by the law.
Iceland

Icelandic VAT is known as “Vërdiskaðaskattur” (VSK).

The standard VAT rate is 25.5% and there is a reduced rate of 7%.

It is not necessary to appoint an Icelandic fiscal representative to claim a refund of VAT.

EU and non-EU businesses

Eligibility for refund

A nonresident business without a fixed establishment or liability to register in Iceland can recover VAT. No reciprocal agreement with the home country of the nonresident business is required to obtain a refund.

Refunds can only be made to a nonresident business that otherwise would have been liable to register for VAT in Iceland had it carried on a business in Iceland.

Non-refundable VAT

VAT cannot be recovered on:

- Cars used for personal transportation, including car hires and fuel;
- Food and drinks, including restaurant expenses;
- Gifts and entertainment expenses;
- Residential housing of employees.

In addition, a number of items such as health, social, educational and cultural services, insurance and banking, artistic or sporting activities and most real estate rental costs, are not liable to Icelandic VAT.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than two months, the amount for which application is made may not be less than ISK 56,900; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than ISK 11,100. These amounts are linked to the building cost index as defined by Statistics Iceland.
Time limits

The application must refer to purchases of goods and taxable services over a period of at least two months, i.e. January-February, March-April, May-June, July-August, September-October, November-December, and not exceeding one calendar year. The period may be less than two months if the application relates to the remainder of a calendar year. The application must be submitted at least 15 days after the relevant period and no later than six years after the end of the calendar year to which the application refers.

A claimant may submit more than one refund claim for the remainder of a calendar year; for example, if a claimant has submitted a refund claim for the remainder of a calendar year but then receives additional invoices from certain suppliers, another application may be submitted provided the submission is within the above deadlines.

Procedure

Filing

The application must be made by completing Form RSK 10.29 issued by the Icelandic tax authorities. It must be completed in Icelandic or English, in block capitals or typed and in Icelandic Krona (ISK). Application forms can be obtained from the local VAT offices or online at: [http://www.rsk.is/media/rsk10/rsk_1029.en.pdf](http://www.rsk.is/media/rsk10/rsk_1029.en.pdf) for Icelandic established claimants.

All invoices must be mentioned in the attachment to the application form. An excel spreadsheet may be used to provide an overview of the claimed amounts.

The application must be signed by a person who is legally entitled to represent the company (e.g. managing director). Otherwise, a letter of authority should be provided. This letter is available online at [http://www.rsk.is/rekstur/eydublod/rsk10](http://www.rsk.is/rekstur/eydublod/rsk10) and need not be notarized. Any party, foreign or domestic, and whether or not registered in Iceland can submit the refund claim on behalf of the claimant if the proper authorization letter is provided.

The Iceland tax authorities will not issue a specific confirmation on receipt of the submitted claim.

The form and supporting documentation must be sent to the tax office in Hafnarfjordur:

Ríkisskattstjóri / Starfstöðin Hafnarfirði
Virðisaukaskattsskrífstofa
Suðurgötu 14
220 Hafnarfjörður
Iceland
Phone: +354 442 1000
Fax: +354 442 1999
Website: [www.rsk.is](http://www.rsk.is)
The application must include a declaration by the claimant about the purposes of the purchases. The claimant also must declare that, during the refund period, it did not deliver goods or provide taxable services in Iceland in respect of which it would be liable for registration and taxation.

**Follow up on submitted claims**
The claimant and its nominated representative can follow up with the authorities on the status of a VAT refund claim.

**Supporting documentation**
The original invoices or receipts of payment from the customs authorities referring to the amounts of VAT paid by the company must be enclosed with the application, as well as other relevant documentation. Only original invoices are accepted.

The documents are returned to the claimant after the application has been processed.

All submitted invoices must be drafted according to Icelandic VAT regulations, i.e. invoices must be dated, contain information such as the name of the seller and the purchaser, and the type, quantity and price of goods or services. Invoices amounting to ISK 6,000 or less that are issued by retailers or other enterprises that primarily sell to final consumers may be submitted as invoices even though they may not contain the name and address of the purchaser.

The claimant must enclose a certificate issued by the competent authority in the state where the claimant is established stating the type of business the claimant carries on.

This certificate of registration is valid for a period of two years from the date of issue. The tax authorities may extend this period by two years at a time if they deem that the relevant information remains unchanged.

**Refunds and appeals**
Applications received before the 15th day of the month following the VAT reimbursement period and supported by all required documents must be processed no later than one month and five days after the end of the VAT reimbursement period. The refund is made immediately thereafter. Applications received after the deadline will be processed with applications for the next VAT reimbursement period.

The tax authorities are not liable for late payment interest if the refund is not made within the required time lines.

The claimant may request that the reimbursement be made in its country of residence or in Iceland. If the refund is to be paid to a bank account in the claimant’s country of residence, it is responsible for all costs arising on the transfer. The claimant can also specify the payment method, i.e. deposit into a bank or giro account or sent by mail.

If the application is rejected, an appeal may be filed within 30 days to the Directorate of Internal Revenue. If that appeal is rejected, an appeal may be filed within three months to the Ministry of Finance and Economic Affairs. Once these appeals have been decided on, a claimant can initiate a procedure before the national court.
The submission of incorrect or misleading information or nondisclosure of information required in connection with an application for a reimbursement of VAT or in declarations is punishable by law.

**E-invoicing / E-filing**

There is no specific procedure to reclaim VAT based on e-invoices. However, all invoices must be originals; no copies are accepted. It is not possible to e-file refund claims.
Ireland

Irish VAT is known as “Value Added Tax.”

The standard VAT rate is VAT is 23% (as from 1 January 2012), with reduced rates of 13.5%, 9%, 4.8% and 0%.

An extensive overview of the VAT rates applied in Ireland can be found at: http://ec.europa.eu/comm/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm

It is not necessary to appoint an Irish fiscal representative to claim a VAT refund based on Directive 2008/09/EC or the 13th Directive.

EU businesses (Directive 2008/09/EC)

Eligibility for refund

A foreign taxable person is entitled to recover Irish VAT if the following conditions are satisfied:

- The business is not registered, liable or eligible to be registered for VAT in Ireland;
- The business does not have residence, its seat or a fixed establishment in Ireland; and
- The business has not carried out any taxable supplies in Ireland, except for:
  - Certain tax-exempt cross-border transportation from/to non-EU countries;
  - Supplies for which the reverse charge mechanism applies;
  - Electronically provided supplies where the foreign taxable person opted for application of the special regime for non-established taxable persons supplying electronic services to non-taxable persons.

Non-refundable VAT

VAT generally cannot be recovered on:

- Petrol except diesel;
- Food, drink, hotels/accommodation or other personal services (as from 1 July 2007, VAT on accommodations is recoverable if certain stringent conditions are satisfied);
- Entertainment expenses; and
- The purchase, hire or importation of passenger motor vehicles (VAT on motor vehicles used for certain purposes is recoverable).
Note: Vehicles coming within the VRT category A may reclaim VRT up to a maximum of 20% of the VAT incurred provided certain conditions are satisfied.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50.

Time limits

The refund period will be based on a calendar year. The application must cover a period of not less than three consecutive calendar months in one calendar year or not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application must be submitted by 30 September in the calendar year directly following the calendar year in which the expenditure was incurred.

A calendar year claim may cover tax charged in respect of transactions omitted from the claimant’s previous refund applications, but only if those transactions were completed during the relevant calendar year. A claimant may submit up to five claims, including the calendar year claim, in any calendar year.

Procedure

Filing

The application must be electronically submitted through the portal of the tax authorities in the country in which the claimant is established (www.ros.ie for Ireland established claimants) at the latest by 30 September in the calendar year following the calendar year in which the expenditure was incurred. This refund claim may be submitted by the claimant or by an authorized third party service provider. The authorized third party service provider does not have to be established in Ireland to file the refund claim, but it will need to have a tax identification number (TIN) or TAIN if an Irish agent is appointed. They will have to satisfy the Irish Revenue Authorities that they are authorised to act on the applicant's behalf by submitting to Revenue, a letter of Authority from the applicant and/or Power of Attorney indicating that they are authorised to submit claims and/or receive refunds, on the applicant’s behalf. The power of attorney document must:

- Be received in hardcopy format prior to the submission of the application;
- Confirm that the agent is authorised to submit claims and/or receive refunds on the applicant’s behalf;
- Contain the signatures of both parties;
- Contain the VAT no. of the client;
- State the Tax Identification number (TIN) number of the agent (TAIN if an Irish agent); and
• State the date the agreement commenced.

The agent will also be required to fulfill any conditions set by the Tax Authority located in the applicant’s own Member State.

When acting as the member state of establishment, the Irish tax authorities will issue a confirmation of receipt of the VAT refund claim.

When acting as the member state of refund, the Irish authorities will issue a confirmation of receipt of the VAT refund claim.

**IT requirements**

Irish taxpayers registered for Irish VAT purposes must file any refund claim for VAT incurred outside Ireland but within the EU electronically through the Irish Revenue’s online filing system (ROS). To file a refund application, the claimant must be registered for Irish VAT and also be registered to use the ROS system. An agent may file a claim on behalf of a claimant provided it is registered for ROS and the claimant provided authority for the agent to file the claim.

To obtain access to the web portal to file the VAT refund claim, the claimant should follow the instructions contained in this portal: [http://www.ros.ie/PublisherServlet/info/setupnewcust](http://www.ros.ie/PublisherServlet/info/setupnewcust).

Data must be uploaded on a line-by-line basis with a limit of 1,400 invoices per application. The Bulk Upload Facility allows preparing claims offline and uploading the information once ready by selecting the “Populate from CSV” button on the import/invoice entry screen. The format is that of a comma separated value excel file containing the information on the invoices and imports that make up the claim.

**Follow up on submitted claims**

The claimant or its agent can follow up with the Irish tax authorities on the status of the refund claim.

As the member state of refund, the Irish authorities will not require a third party service provider to prove its authorization to follow up on the status of a VAT refund claim.

**Supporting documentation**

The application will incorporate an online declaration and the following information will be required:

• Name and full address;

• An address for contact by electronic means;

• A description of the business activity for which the goods and services are acquired;

• The refund period covered by the application;

• Bank account details, including IBAN and BIC codes

• Details of each invoice or importation document, to include:
  – Name and full address of the supplier;
– The VAT identification number or tax reference number of the supplier;
– The prefix of the member state of refund (i.e. Ireland = IE);
– Date and number of the invoice or importation document;
– Taxable amount and amount of VAT expressed in the currency of the member state of refund;
– The amount of deductible VAT calculated expressed in the currency of the member state of refund; and
– Nature of the goods and services acquired.

The Irish tax authorities can request additional information to be forwarded at a later date, i.e. within a four-month period.

Refunds and appeals
The decision on the application will be announced within four months of the date when the application was submitted to the Irish tax authorities. However, if the authorities request additional information in respect of the claim, the maximum time limit for making a decision may be extended to eight months.

If a refund is granted, payment will be made via electronic funds transfer (EFT) into the bank account as provided when making the application.

If the refund is not granted, the grounds for refusal of the application must be stated. An appeal against a denied claim can be made to Irish Revenue within 21 days of receipt of the notification.

Non-EU businesses (13th Directive)
The rules for non-EU businesses are similar to those for EU businesses. However, for non-EU businesses, the procedure is still paper-based; there is no option to file a claim electronically.

Eligibility for refund
Reciprocity is not required.

Making claims

Minimum amounts
If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 200; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 25.

Time limits
The application must be filed within six months of the end of the calendar year in which the tax paid became chargeable.
Application forms

The application is made on Form VAT 60OEC issued by Irish Revenue.

To receive a refund, the business for which the goods/services were purchased must be a business that would be taxable if carried on in Ireland.

Supporting documentation

The following documents must be submitted with each application:

- Original invoices containing particular information;
- A certificate issued by the competent authorities of the country in which the claimant is established stating the economic activity in which the claimant is engaged. The certificate may not be more than one year old; and
- A letter of authority if the amount is to be refunded to a third party.
Italy

Italian VAT is known as “Imposta sul Valore Aggiunto” (IVA).

The standard VAT rate is 21%, and there are reduced rates of 10%, 4% and 0%.

Livigno, Campione d’Italia and the territorial waters of Lake Lugano are not considered part of the EU for VAT purposes.

An extensive overview of the VAT rates applied in Italy can be found at:

It is not necessary to appoint an Italian fiscal representative to claim a VAT refund based on Directive 2008/09/EC or the 13th Directive.

EU businesses (Directive 2008/09/EC)

Eligibility for refund

A foreign taxable person is entitled to recover Italian VAT if the following conditions are satisfied:

- The business is not registered or liable to be registered for VAT in Italy;
- The business does not have residence, its seat or a fixed establishment in Italy. (A branch with an Italian VAT number may not claim a VAT refund under Directive 2008/09/EC in relation to purchases made by the head office); and
- The business has not carried out any taxable supplies in Italy, except for:
  - Certain tax-exempt cross-border transportation from/to non-EU countries and ancillary services; or
  - All supplies of goods and/or services rendered to a subject that is VAT-registered in Italy at the time of the relevant supply who applies VAT through reverse charge;

Non-refundable VAT

Since 2008, all of the VAT incurred on hotel and catering services supplied during conventions linked to the business of the company may be recovered. VAT related to accommodation (restaurant, bar and hotel expenses) is 100% deductible, unless related to entertainment expenses.

According to the ECJ, it should be possible to deduct the relevant VAT paid on cars/fuel/maintenance used for the company’s business.
In this respect, the percentage of deduction set by Italian VAT legislation is 40% in the case of both private and business use; the deduction is 100% if exclusively used for business purposes.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50.

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

The claimant can either submit four claims related to each quarter of the year or one annual claim. The quarterly claims can only include invoices issued in the relevant quarter, but the annual claim can include invoices issued during the entire year.

Procedure

Filing

The application must be submitted electronically through the portal of the tax authorities in the country in which the claimant is established. With reference to the refund of input VAT paid by Italian established entities on purchases in another EU member state, the claim must be submitted to the Italian tax authorities via:

The application can be filed by the claimant or an “authorized intermediary.” In principle, an authorized intermediary is the same person that can file a tax return, i.e. Italians with specific recognized professional skills (e.g. associations of chartered tax consultants, etc.). However, the Italian tax authorities allow a claim to be filed on behalf of the claimant by an EU entity if certain requirements are met. In particular, the third party must have “adequate technical, economic, financial and structural capacity,” must obtain a specific proxy from the Italian claimant and register to access the Italian portal.

Non-Italian established entities requesting a refund of VAT paid in Italy submit their claims the portals of the tax authorities in their countries of establishment. The Italian tax authorities will send an electronic confirmation of receipt of the refund claim.
Italian established companies filing their claim with the Italian tax authorities will receive several receipts confirming that the application for refund was received by the state responsible for the VAT refund. The final decision on the claim is processed by the state of refund.

**IT requirements**

The preparation and filing of the return is done through the web portal of the Italian Revenue Agency (Entratel or Fisconline). To use the service, registration and licensing is required (unless an Italian authorized intermediary is used). If the third party applying for the e-filing authorization is an EU company (and not a private individual), the following steps must be followed: request the Italian fiscal code of the legal representative and (if other than the legal representative) of the authorized operators in charge of the e-filing, request the Italian fiscal code of the EU company; request access to the Entratel system of the EU company; and obtain authorization/proxy to operate through the e-system.

The information must be uploaded manually on a line-by-line basis. Data for each invoice must be inserted, showing the invoice number, date, supplier’s name, taxable amount and VAT amount. A scanned copy of the invoices must be attached to the claim when uploading them in PDF format.

**Follow up on submitted claims**

In Italy, there is no official guidance on who can follow up on a submitted refund claim. However, it should be possible for a third party to request information on the status of a VAT refund claim at the competent Pescara VAT office. In this case, the requesting person, if different from the claimant that filed the claim, will have to show a power of attorney to act on behalf of the claimant. No specific rules apply for the power of attorney. However, the power of attorney, which should be drafted on the letterhead of the claimant, typically should include details on both parties.

**Refunds and appeals**

The Italian tax authorities must issue a decision on the refund claim within four months of receipt of the claim:

- The authorities can accept the refund claim and notify the claimant via electronic means;
- The authorities reject the claim in whole or in part and notify the claimant via electronic means; or
- The authorities can request additional information from the claimant or the VAT authorities of the country in which the claimant is established. The information can be requested by electronic means only if the addressee has at its disposal the necessary means. The claimant must provide all information within one month of receipt of the request.

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request.
If a refund is granted, it will be processed in Euro within 10 business days after the relevant period.

The Italian tax authorities will be liable for late payment interest if the refund is not processed in a timely manner.

If the refund is not granted, the grounds for rejection of the application will be stated. An appeal against the denied claim may be made to the Italian tax authorities within 60 days of receipt of the notification (tax assessment) issued by the tax authorities. If the appeal is unsuccessful, a further appeal to the second Level Tax Court may be initiated, and if this appeal is unsuccessful, the claimant can go to the Supreme Court.

Non-EU businesses (13th Directive)

Eligibility for refund

Reciprocity is required. Italy has signed reciprocity agreements with Israel, Norway and Switzerland.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application relates to a period of a calendar year, the amount may not be less than EUR 50.

Time limits

The application can cover a period of (not less than) three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year or a period of (not more than) one calendar year. However, applications can relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

The claimant can either submit four claims relating to each quarter of the year or one annual claim. The quarterly claims can only include invoices issued in the relevant quarter, but the annual claim can include invoices issued during the entire year.

Application forms

Refund claims must be completed on Form VAT 79 issued by the Italian tax authorities and sent either by physical filing, registered mail or courier to:

Centro Operativo di Pescara
Via Rio Sparto, 21
65129 Pescara, Italy

Fax and email submissions are not permitted.
Supporting documentation

The following documents have to be attached to the claim:

- Original invoices;
- Documentation confirming the payment of the invoices; and
- A tax administration certificate of taxable status for VAT purposes not older than 1 year.

E-invoicing

Italian law does not contain any specific procedures to obtain a refund of Italian VAT based on electronic invoices.
Latvia

Latvian VAT is known as “Pievienotās vērtības nodoklis” (PVN).

The standard VAT rate is 21%, and there is a reduced rate of 12%.

An extensive overview of the VAT rates applied in Latvia can be found at:

It is not necessary to appoint a Latvian fiscal representative to claim a VAT refund based on Directive 2008/09/EC or the 13th Directive.

EU businesses (Directive 2008/09/EC)

Eligibility for refund

A foreign taxable person is entitled to recover Latvian VAT if the following conditions are satisfied:

- The business is not registered or liable to be registered for VAT in Latvia;
- The business does not have residence, its seat or a fixed establishment in Latvia; and
- The business has not carried out any taxable supplies in Latvia, except for:
  - Tax-exempt cross-border transportation from/to EU countries and ancillary services; and
  - Supplies to which reverse charge mechanism applies.

Non-refundable VAT

VAT cannot be recovered:

- On the acquisition of unused immovable property and services received in relation to the construction, reconstruction, renovation, restoration or repair of immovable property;
- On goods and services purchased for personal use, such as:
  - Rental, maintenance and repair of a passenger car if these services are not used for business purposes. If the vehicle is used for business purposes, 80% of the VAT amount can be recovered for the business use (in proportion to that use), but the claimant must provide supporting documentation with the application (e.g. route description in Latvian or English);
  - Purchase of fuel, lubricants and spare parts intended for a passenger car if they are not used for business purposes. If the car is used for business purposes, 80% of the VAT amount can be refunded;
  - Expenses for recreation activities;
– Catering (including restaurants);
– Health improvement activities; and
– Entertainment.

• By a tour operator applying the special VAT margin scheme for travel agents.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application relates to a calendar year or to the remaining months of a calendar year, the amount may not be less than EUR 50. The amount of requested claim has to be specified in lats based on the official exchange rate set by the Latvian Central Bank which is 1 EUR = 0.702804 LVL.

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

Additional refund claims for the same time periods are accepted if the deadlines are met and minimum amounts are respected.

Procedure

Filing

The application must be submitted electronically (in Latvian or English) through the website of the tax authorities in the country in which the claimant is established at the latest on 30 September of the calendar year following the refund period. The deadline will not be extended.

The request can be submitted by the claimant or an authorized person. A company not established in Latvia may act as the authorized person. The Latvian tax authorities can request a copy or the original of the power of attorney when considering a claim filed by an authorized person.

The refund may be paid to the bank account of the authorized person, but not to the bank account of a private individual. If the refund claim contains a bank account other than the claimant’s or the authorized person’s, the refund will be transferred only after thorough control procedures have been carried out.

When acting as member state of establishment, the Latvian authorities will issue a confirmation of receipt of the VAT refund claim.

When acting as member state of refund, the Latvian authorities will issue a confirmation of receipt of the VAT refund claim.
IT requirements

A Latvian VAT payer must file its refund claim electronically using the Electronic Declaration System (EDS) web service of the Latvian tax authorities. To access the EDS web service, the company must first conclude an agreement with the tax authorities and file an application listing the persons who will be using the system. The EDS can be accessed at: https://vidis.vid.gov.lv/Alr_user/Pages/Login.aspx

The form can be uploaded in XML format, but the file cannot exceed 1MB. Guidance on how to file the form can be obtained at: http://www.vid.gov.lv/default.aspx?tabid=11&id=1676&hl=1&mod=33.

The electronic form is divided into three main sections:

- General information about the taxpayer and the period for which the refund is requested;
- List of invoices, in which each document can be typed manually;
- Annexes: scanned invoices if required:
  - File types accepted: JPEG, PDF or TIFF or zip;
  - Maximum file size: 5 MB. If the information cannot be uploaded in the system due to size limitations, it can be sent to the Latvian tax authorities by email.

Follow up on submitted claims

The Latvian tax authorities will notify the claimant that it has received the refund claim (indicating the date of receipt).

There are no special procedures for a claimant to follow up on the status of its refund claim; the claimant can call or email the authorities (see contact details below).

After receipt of the claim, the authorities may request additional information by sending an email to the address in the application. The Latvian tax authorities will send their decision on the claim via the electronic application system.

Supporting documentation

Electronic copies of invoices for transactions equal to or exceeding EUR 1,000 (EUR 250 for invoices relating to fuel costs) must be submitted with the application. The invoice number must be mentioned on the application.

In case the Latvian tax authorities have reasonable doubts regarding the validity or accuracy of a claim, they are entitled to request original or a copy of the relevant invoice or import document.
Refunds and appeals
The Latvian tax authorities must issue a decision on the refund claim within four months of receipt of the claim:

- The authorities can accept the claim and notify the claimant or the tax authorities in the claimant's country of establishment via electronic means;
- The authorities can reject the claim in whole or in part and notify the claimant or the tax authorities in the applicant country of establishment via registered mail;
- The authorities can request additional information and notify the claimant via electronic means. The claimant must provide all information within one month of receipt of the request.

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request.

If a refund is granted, the payment will be made in Latvian lats (LVL) within 10 business days after the decision is made and transferred to the bank account stated in the application. This bank account can be held by the claimant or a proxy holder.

If the refund is to be sent to the bank account of a legal person other than the claimant or its authorized person, the Latvian tax authorities will require that person to prove that it is authorized to receive the funds on behalf of the claimant or the authorized person.

The Latvia tax authorities will be liable for late payment interest if the refund is not processed in a timely manner.

If the refund is not granted, the grounds for rejection will be stated. An appeal against a denied claim may be filed with the Latvian tax authorities within one month after receipt of the decision.

Non-EU businesses (13th Directive)
Claims under the 13th Directive apply in Latvia as from 1 January 2011, but such claims could also have been filed for 2010.

Eligibility for refund
Reciprocity is required. The Latvian authorities currently will issue a refund to VAT taxable persons established in Iceland, Monaco, Norway and Switzerland.
Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the minimum amount claimed must be EUR 400; if the application relates to a period of a calendar year or the remaining part of a calendar year (the last two months of the calendar year), the amount claimed may not be less than EUR 50.

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application may relate to invoices or import documents not covered by previous applications with respect to transactions carried out during the calendar year.

The application must be submitted:

- By 30 September of the following year if the application relates to a calendar year or the remaining months in a relevant year; or
- Within three months after the end of the period covered by the application if the application relates to a period of not less than three months and does not exceed one calendar year.

Late claims are not accepted and the deadline will not be extended.

If the application is sent by regular mail, the date the application was handed over to the post office (i.e. postmark date) will be deemed to be the submission date.

Application forms

The application is made on a form that is annexed to Cabinet of Ministers Regulation No. 27 for the claims covering the calendar year or the remaining months of a calendar year.

The form can be downloaded from the official website of the Latvian tax authorities at: http://www.vid.gov.lv/default.aspx?tabid=8&id=4449&hl=2

The form must be completed in Latvian or English and in Latvian Lats.

All invoices must be listed in the attachment to the application. An excel spread sheet may be used to provide an overview of the claimed amounts.

The application must be signed by a person who is legally entitled to represent the company (e.g. managing director). Otherwise, a letter of authority must be provided.
The form and supporting documentation must be sent to:

Large Taxpayer Department of the State Revenue Service
Jeruzalemes iela 1
Riga 1010
Latvia
T: +371 6701 6792 (in Latvian, Russian and English)
or +371 6701 6751 / +371 6701 6810 (in Latvian and Russian)
Fax: +371 6722 7496
ilona.bogomola@vid.gov.lv
kristine.kosinska@vid.gov.lv
kerija.stalmane@vid.gov.lv

Supporting documentation
The following documents must be submitted with each application:

- Original invoices, import documents, bills, vouchers, receipts or customs clearance forms (copies are not accepted). Invoices must comply with the VAT invoicing requirements;
- Proof that the invoices have been paid (e.g. bank orders of payment, internet banking printouts, cash register receipts, etc.);
- Original customs declarations (translation of the statement is not required) must be submitted if the VAT refund is claimed for the import of goods;
- An original certificate of VAT status confirming that the claimant is registered for VAT purposes in its country of residence. The certificate may not be more than one year old; and
- Original power of attorney if a third party submits an application on behalf of the claimant. The power of attorney must be certified with the Hague apostille.

Refunds and appeals
The Latvian tax authorities will stamp each invoice and/or import document to prevent their use in subsequent applications and will return the documents within one month after a decision on the claim is made.

The Latvian tax authorities must issue a decision on the refund claim within four months of receipt of the claim. They can request additional information from the claimant, in which case, the deadline is extended to six months.

If a refund is granted, the payment will be processed in Lats within 10 business days after the decision. Bank charges for the transfer are payable by the claimant.

The Latvian tax authorities are not liable for interest if the refund is not processed in a timely manner.

If the refund is not granted, the grounds for rejection of the application will be stated. An appeal against the denied claim may be made to the Latvian tax authorities within 30 days of receipt of the notification (tax assessment).
If the appeal is unsuccessful, a further appeal can be lodged within 30 days after receipt of the decision. If the VAT is not refunded after the appeal, the claimant can initiate proceedings before the national court.

A claimant has the right to submit a "reapplication" if the first application is rejected. The amended application and supporting documents must be submitted within one month from the date of the decision. The following documents must be submitted for an application to be reconsidered:

- Relevant corrected, updated or additional documents;
- Original invoices and customs declarations;
- Proof of payment of invoices;
- Letter stating the date of receipt of the previous decision and listing the attached documents.

**E-invoicing**

There is no specific procedure to reclaim VAT under Directive 2008/09/EC or the 13th Directive on the basis of e-invoices.
Lithuania

Lithuanian VAT is known as “Pridėtinės vertės mokestis” (PVM).

The standard VAT rate is 21%, and there are reduced rates of 9% and 5%.

An extensive overview of the VAT rates applied in Lithuania can be found at: http://ec.europa.eu/comm/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm

It is not necessary to appoint a Lithuanian fiscal representative to claim a VAT refund based on Directive 2008/09/EC or the 13th Directive.

EU businesses (Directive 2008/09/EC)

Eligibility for refund
A foreign taxable person established in another EU member state is entitled to recover Lithuanian VAT if the following conditions are satisfied:

- During the period for which a VAT refund requested, the claimant did not have a fixed establishment in Lithuania from which economic activities were effected, or, if an individual, his normal place of residence was not in Lithuania; and
- The claimant did not carry out any activities in Lithuania that would be subject to VAT, except for:
  - The supply of transportation services and ancillary services that would be subject to the 0% rate; or
  - The supply of certain goods or services for which the reverse charge mechanism applies.

Non-refundable VAT
VAT cannot be recovered on:

- The purchase or lease of a passenger car;
- Transportation of passengers by cars (taxi services);
- Entertainment and representation expenses (e.g. food, parties, entertainment or cultural events). However, where a taxable person is established in the EU, 75% of the VAT incurred on entertainment and representation expenses (goods and services) is refundable;
- The supply of goods or services on which VAT does not have to be calculated;
- Goods supplied to another EU member state if the supply of these goods would have been subject to the 0% rate; and
• Goods exported from the EU if the supply of these goods would have been subject to the 0% rate.

VAT paid on behalf of another person pursuant to the provisions of Article 15 Subparagraph 2 Paragraph 7 of the VAT law is also not recoverable.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than LTL 1,380 (approximately EUR 400); if the application relates to a period of a calendar year or the remainder of a calendar year shorter than three calendar months, the amount may not be less than LTL 170 (approximately EUR 50).

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

Lithuanian legislation does not address whether a claimant can submit more than one refund claim for the remainder of a calendar year (e.g. the claimant receives additional invoices after submitting a refund claim).

Procedure

Filing

The application must be submitted electronically (in Lithuanian or English) through the portal of the tax authorities in the country in which the claimant is established (https://epris.vmi.lt/epris/) for Lithuanian established companies at the latest on 30 September of the calendar year following the refund period. The deadline will not be extended.

The request can be submitted by the claimant or an authorized person established in any EU member state. If a third party is to submit the application, the relevant power of attorney (“contract of mandate”) must be submitted electronically with the VAT refund claim. If the power of attorney is not in Lithuanian or English, it must be translated into Lithuanian.

When acting as the member state of establishment, the Lithuanian tax authorities will issue a confirmation of receipt of the VAT refund claim.

When acting as the member state of refund, the Lithuanian tax authorities will issue a confirmation of receipt of the VAT refund claim.
IT requirements

Lithuanian claimants registered for VAT purposes file their refund claims electronically using the EPRIS system ("Elektroninė prasymų registravimo informacinė sistema (EPRIS)") of the Lithuanian tax authorities.

To be able to apply for refund through EPRIS, the claimant will be required to either apply for registration, or access the system through the “e-government gateway” ("Elektroniniai valdžios vartai") portal (the latter option is possible only if the claimant is in the Residents’ Register). The applicant can access EPRIS through the “E-government gateway” portal for the first time only if it has been registered as a Lithuanian payer for at least one day during the period in which it would be entitled to file a VAT refund claim. If the refund application is to be filed by an authorized person on behalf of the claimant, both the claimant and that person must obtain access to EPRIS. In addition, the authorized person must ensure that its power of attorney is submitted to the tax authorities.

The claimant or its authorized representative must provide the following information on the application:

- General information relating to the claimant;
- Economic activities the claimant is engaged in and for which VAT was incurred;
- Information relating to the authorized person, if any;
- Details of the bank account to which the refund is to be paid;
- List of invoices and import documents in which each document can be manually typed in;
- Annexes: scanned invoices (import documents)/annexes can be uploaded taking the following into account:
  - File types accepted: JPEG, PDF or archived to a zip file;
  - Maximum file size: 5MB.

Once the claim is submitted, the claimant will receive a confirmation from the website, referencing the application.

The input of the above information generally must be done manually on a line-by-line basis. An automatic upload of the information, however, is possible by using a “web service” function in EPRIS. In this case, the software used by the claimant for its accounting (or other special software) must be adapted to the “web service” function. The software requirements can be found at (in Lithuanian):

https://epris.vmi.lt/epris/help/epris_help_EPRISsoap/index.htm

Follow up on submitted claims

The claimant or its authorized representative can follow up on a claim. When acting as the member state of refund, the Lithuanian tax authorities will request a third party proxy holder to prove its authorization to follow up on the status of a VAT refund claim, by filing the power of attorney (contract of mandate) electronically together with the refund claim.
Supporting documentation

The general threshold for the submission of an electronic copy of an invoice is where the taxable basis on the invoice or import document is LTL 3,500 more (LTL 900 for invoices relating to fuel costs). The Lithuanian authorities can request additional documents/information (e.g. authorization document from the foreign claimant stating that payment may be granted to a third party).

Refunds and appeals

The Lithuanian tax authorities must issue a decision on the refund claim within four months of receipt of the claim:

- The authorities can accept the claim and inform the claimant via electronic means or regular mail (the latter, at the request of the claimant);
- The authorities can reject the claim in whole or in part and inform the claimant via electronic means or regular mail (the latter, at the request of the claimant); or
- The authorities can request additional information and notify the claimant via electronic means. The claimant must provide all information within one month of receipt of the request.

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request.

If a refund is granted, it will be paid in Litas (LTL) or another currency within 10 business days after the end of the relevant period to the bank account number provided to the authorities.

The Lithuanian VAT authorities will be liable for late payment interest if the refund is not processed in a timely manner.

If the refund is not granted, the grounds for rejection of the application will be stated. An appeal against a denied claim can be made to the Lithuanian tax authorities within 20 days after the date of receipt of the decision issued by the tax authorities (if the decision was sent via registered post, the 20-day period begins on the fifth business day after the decision was mailed). However, this time limit can be extended upon request. If this appeal is unsuccessful, the claimant can initiate proceedings before the national court (within 20 calendar days after receipt of the decision).

Non-EU businesses (13th Directive)

Eligibility for refund

Reciprocity generally is required. Lithuania will refund VAT incurred by taxable persons established in a non-EU country provided Lithuanian taxable persons are entitled to recover the VAT (or any equivalent tax) in that country. Reciprocity currently exists with Armenia, Canada, Croatia, Iceland, Norway, Switzerland and Turkey (with certain limitations).
However, VAT also will be refunded to taxable persons established in a non-EU country that supplies e-services in the EU and, by using a special registration procedure are registered in an EU member state. Suppliers of e-services can request a refund of VAT paid in Lithuania irrespective of whether the country of their establishment refunds VAT to Lithuanian taxable persons.

The following conditions must be satisfied for a person established in a non-EU member state to recover Lithuanian VAT:

- During the period for which the VAT refund is requested, the claimant did not have a fixed establishment in Lithuania from which economic activities were performed, or, if the claimant is an individual, his normal place of residence was not in Lithuania; and
- The claimant has not carried out any activities in Lithuania that would be subject to VAT, except for:
  - The supply of transportation services and ancillary services that would be subject to the 0% rate;
  - The supply of certain goods or services for which the reverse charge mechanism applies; or
  - The supply of services under a special tax scheme for electronically supplied services.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than LTL 1,380 (approximately EUR 400); if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than LTL 170 (approximately EUR 50).

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

The application must be submitted to the Lithuanian tax authorities within six months of the end of the calendar year in which the tax became chargeable, i.e. by 30 June of the following year. The deadline will not be extended.

Application forms

The application is made on Form FR0445, issued by the Lithuanian tax authorities. It must be completed in either Lithuanian or English and in Lithuanian Litas. The forms can be obtained from the local VAT offices or downloaded at: http://www.vmi.lt/lt/?itemId=21569.
All invoices must be mentioned in the attachment to the application form. The Lithuanian tax authorities do not have any practical experience with excel spreadsheets, so claimant should have the invoices listed in the application rather than an excel spreadsheet as an attachment to the application form.

The application must be signed by a person who is legally entitled to represent the company (e.g. managing director). Otherwise, a power of attorney must be provided. The form and supporting documentation must be brought or sent to:

Vilniaus apskrities valstybine mokesčiu inspekcija
Ulonu st. 2
LT-08245 VILNIUS
Lithuania
T: +370 5 268 7621
F: +370 5 262 1906
www.vmi.lt

Information on the status of the VAT refund can be obtained via e-mail by contacting:
vilniaus.apskr.rastai@vmi.lt

**Supporting documentation**

The following documents must be submitted with each application:

- Originals or copies of invoices (or in certain cases cash register receipts), import documents, on the basis of which corresponding amounts of VAT were paid. In case of fuel cards, the originals or copies of documents should allow identification of the person to whom the fuel card is issued;
- A legalized power of attorney (contract of mandate) if a third party submits an application on behalf of the claimant;
- A legalized certificate of VAT status showing that the claimant is registered for VAT purposes in its country of residence. This certificate may not be more than one year old.

If the power of attorney and the certificate of the VAT status are not in Lithuanian or English, the documents must be translated and include the signature of the translator. The documents, together with the VAT refund claim, can be brought to the tax authorities in person or sent via mail. The authorities will not assign a registration or an identification number that must be included on the application.

**Refunds and appeals**

The decision on the application will be issued within four months of the date the application and all supporting documents were provided to the Lithuanian tax authorities.

If additional or amended information or a tax audit is required for the tax authorities to make the decision on the application, they can request additional documents, ask the claimant to correct errors in the application or initiate an audit within four months after receipt of the VAT refund claim and all supporting documents.
If the tax authorities require additional information or where errors in the application need to be corrected, the claimant must submit the additional information or correct the errors within one month. The tax authorities can extend the deadline to reply. When the tax authorities request additional information, request corrections to the application or initiate an audit, the decision on the VAT refund must be made within two months after receipt of the additional information, correction of errors or conclusion of the tax audit.

If a refund is granted, it will be processed in Lithuanian Litas (LTL) or other currency within 10 working days of the date of the decision and paid to the bank account indicated in the application. The claimant will be responsible for any bank charges on the transfer.

The Lithuanian VAT authorities will not be liable for late payment interest if the refund is not processed in a timely manner.

If the refund is not granted, the grounds for rejection of the application will be stated. An appeal against the denial of the claim may be made to the Lithuanian tax authorities within 20 days of the date of receipt of the decision (if the decision was sent via registered post, the 20-day period is calculated from the fifth business day after the decision was issued). However, the deadline can be extended upon written request. If the appeal is unsuccessful, the claimant can initiate proceedings before the national court (within 20 calendar days after receipt of the decision).

E-invoicing

There is no specific procedure to reclaim VAT under Directive 2008/09/EC or 13th Directive on the basis of e-invoices.
Luxembourg

Luxembourg VAT is known as “Taxe sur la Valeur Ajoutée” (TVA) in French and “Mehrwertsteuer” (MwSt) in German.

The standard VAT rate is 15%, and there are reduced rates of 12%, 6% and 3%.

An extensive overview of the VAT rates applied in Luxembourg can be found at: http://ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm

It is not necessary to appoint a Luxembourg fiscal representative to claim a VAT refund based on Directive 2008/09/EC or the 13th Directive.

**EU businesses (Directive 2008/09/EC)**

**Eligibility for refund**

A foreign taxable person is entitled to recover Luxembourg VAT if the following conditions are satisfied:

- It is not registered, liable or eligible to be VAT-registered in Luxembourg;
- It does not have its place of business, a fixed establishment or its usual place of residence in Luxembourg during the refund period;
- It has not carried out any taxable supplies of goods or supplies of services in Luxembourg during the refund period, except for:
  - Certain VAT-exempt cross-border transportation services and ancillary services; or
  - Certain supplies of goods or services for which the Luxembourg recipient is the VAT debtor.

**Non-refundable VAT**

VAT cannot be recovered when it has been charged by mistake or for certain supplies of goods that are VAT exempt. VAT cannot be recovered if the goods or services are used for private purposes.

**Making claims**

**Minimum amounts**

If the application relates to a period of less than one calendar year but not less than three months, the amount for which the application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50.
Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January until 31 March) in one calendar year or not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November until 31 December). The application may relate to invoices or import documents not covered by previously filed applications with respect to transactions carried out during that calendar year.

The application must be submitted at the latest on 30 September of the year following the end of the refund period. Late claims are not accepted and the deadline will not be extended.

The claimant can submit only one refund claim for a specific period and for the remainder of a calendar year. There are no clear guidelines in the Luxembourg VAT law regarding how the claimant should include invoices received after the refund claim is submitted for the relevant period. The VAT authorities have informally stated that quarterly returns are recommended, with an annual claim including invoices not reported in the quarterly claims.

Procedure

Filing

VAT refund claims must be submitted to the tax authorities of the member state in which the claimant is established (http://www.aed.public.lu/vatrefund/ for companies established in Luxembourg).

The refund claim may be submitted by the claimant or by an authorized third party. If the claimant delegates the preparation and submission of its claim to a third party, it must identify the third party on the relevant page of the VAT refund portal. The third party may be a non-established person. However, it must have a LuxTrust smart card or a LuxTrust signing stick. There is nothing in the Luxembourg VAT Law preventing a non-established third party company from submitting VAT refund claims for a claimant. Furthermore, a text on the website of the Luxembourg VAT Authorities confirms that this is possible. The website also provides that the third party company must also have a LuxTrust smart card or a LuxTrust signing stick.

When acting as the member state of establishment, the Luxembourg authorities will issue a confirmation of receipt of the VAT refund claim.

When acting as the member state of refund, the Luxembourg authorities will issue a confirmation of receipt of the VAT refund claim.

IT requirements

Luxembourg-based claimants registered for VAT purposes must submit their refund claims electronically via the VAT refund web portal of the Luxembourg VAT authorities: http://www.aed.public.lu/vatrefund/.
Access is granted using a LuxTrust smart card or a LuxTrust signing stick that can be ordered online (http://test.luxtrust.lu/). It is also necessary to apply for prior registration to the tax authorities’ system. A digital certificate is included in the LuxTrust smart card or LuxTrust signing stick. Therefore, the digital certificate, login details, etc. are provided when the LuxTrust smart card or LuxTrust signing stick are ordered and received.

The information must be uploaded manually on a line-by-line basis. It is not possible to upload an entire file directly into the system.

**Follow up submitted claims**

The claimant or its authorized representative can follow up on the claim.

The Luxembourg VAT authorities have informally confirmed that, in principle, they assume that the VAT authorities of the member state in which the claimant is established verified that the representative has been duly appointed by the claimant, so as the member state of refund, Luxembourg does not require any additional documents, such as power of attorney, from the claimant.

When acting as the member state of refund, the Luxembourg authorities will request a third party service provider to prove its authorization to follow up on the status of a VAT refund claim.

**Supporting documentation**

In principle, taxable persons established in the EU do not have to submit any supporting documents with their claim. However, the form must contain the following information:

- The claimant's name and full address;
- An email address;
- A description of the claimant's business activity for which the goods and services are acquired;
- The refund period covered by the application;
- A declaration by the claimant that it did not supply any goods or services in the member state of refund during the refund period, with the exception of exempt transportation services and ancillary services or the supply of goods and services to a person that is liable for the payment of VAT;
- The claimant's VAT identification number or tax reference number; and
- Bank account details, including IBAN and BIC codes.

**Refunds and appeals**

The Luxembourg VAT authorities will notify the claimant by electronic means about their decision to accept or to reject the claim within four months from date of receipt of the request.
The authorities can request additional information (e.g. original invoices) during this four-month period. The claimant must provide the information within one month from the date it is received.

Where additional information is requested, the authorities must issue a decision on the claim within two months after the claimant submits the information; or if the claimant did not provide the additional information, within two months from the expiration of the one-month period for the claimant to respond.

In any case, if the authorities request additional information, they have at least six months from the date of receipt of the application to decide to fully or partly refund the input VAT. If the authorities request again additional information from the claimant, they have to notify the claimant about their decision to accept or to refuse the refund.

If a refund is granted, it will be paid within 10 business days after the end of the relevant period to a bank in Luxembourg or another member state. In the latter case, any bank charges for the transfer will be deducted from the amount to be paid to the claimant.

If the refund is not granted, the grounds for rejection of the application will be stated. An appeal against the denied claim can be made to the Luxembourg VAT authorities within three months of receipt of the notification (tax assessment). If this appeal is unsuccessful, the claimant can initiate proceedings before the national court.

**Non-EU businesses (13th Directive)**

**Eligibility for refund**

A foreign taxable person is entitled to recover Luxembourg VAT if the following conditions are satisfied:

- It is not registered, liable or eligible to be VAT-registered in Luxembourg;
- It does not have its place of business, a fixed establishment or its usual place of residence in Luxembourg during the refund period;
- It has not carried out any taxable supplies of goods or supplies of services in Luxembourg during the refund period, except for:
  - Certain VAT-exempt cross-border transportation services and ancillary services;
  - Certain supplies of goods or services for which the Luxembourg recipient is the VAT debtor; or
  - Certain electronically provided services to non VAT taxable persons established in the European Union.

**Making claims**

**Minimum amounts**

The amount for which application is made may not be less than EUR 250.
Time limits

The application must cover a period of one calendar year.

The application must be submitted to the Luxembourg “Administration de l’Enregistrement et des Domaines” at the latest on 30 June of the year following the end of the refund period. Late claims are not accepted and the deadline will not be extended.

Application forms

VAT refund claims for input VAT incurred in Luxembourg must be submitted to the Luxembourg “Administration de l’Enregistrement et des Domaines” on the form issued by the Luxembourg VAT authorities.

Supporting documentation

The following documents must be submitted with each application:

- Original invoices, import documents, bills, vouchers, receipts or customs clearance forms (copies are not accepted);
- An original certificate of VAT (or similar tax) status, showing that the claimant is registered for VAT (or similar tax) purposes in its country of residence (this certificate may not be more than one year old) or that it independently carries out an economic activity on a regular basis, regardless of the purpose or result of this activity;
- A written statement confirming that the claimant has not carried out any taxable supplies in Luxembourg apart from those mentioned above under “Eligibility for refund;” and
- A written statement confirming that the taxable person will reimburse any unduly received payments to the Luxembourg VAT authorities.

The application form and supporting documentation must be sent to:

Administration de l’Enregistrement et des Domaines
Bureau d’imposition XI
Remboursement et Franchises
67-69, Rue Verte
2667 LUXEMBOURG
Luxembourg
T: + 352 44 90 53 43 (Bureau XI) or + 352 44 90 51 (Switchboard)
F: + 352 25 07 96
lux.imp11@en.etat.lu

Refunds and appeals

The Luxembourg VAT authorities will notify the claimant of their decision within six months from receipt of the request.

If a refund is granted, it will be paid by bank transfer either to Luxembourg or the state in which the claimant is established. In the latter case, any bank charges for the transfer will be payable by the claimant.
If the refund is not granted, the grounds for refusal of the application will be stated. An appeal against the denied claim may be made to the Luxembourg tax authorities within three months of receipt of the notification (tax assessment). If the appeal is unsuccessful, the claimant can initiate proceedings before the national court.

**E-invoicing**

There is no specific procedure to reclaim VAT under the 13th Directive on the basis of e-invoices.
VAT in Malta is known as “Taxxa fuq il-Valur Mizjud.”

The standard VAT rate is 18%, and there are reduced rates of 7% and 5%.

An extensive overview of the VAT rates applied in Malta can be found at: http://ec.europa.eu/comm/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm.

It is not necessary to appoint a Maltese fiscal representative to claim a VAT refund based on Directive 2008/09/EC, but the tax authorities may require a fiscal representative for a claim under the 13th Directive.

EU businesses (Directive 2008/9 EU)

Eligibility for refund

A foreign taxable person is entitled to recover Maltese VAT if the following conditions are satisfied:

- The business is not registered, liable or eligible to be registered for VAT in Malta;
- The business does not have residence, its seat or a fixed establishment in Malta; and
- The business has not carried out any taxable supplies in Malta, except for:
  - Certain tax-exempt cross-border transportation services and ancillary services; or
  - Supplies for which the reverse charge mechanism applies.

Non-refundable VAT

VAT cannot be recovered on:

- Tobacco or tobacco products, except those intended for resale;
- Alcoholic beverages, except those intended for resale or for the supply of a service (e.g. bars, hotels and restaurants);
- Works of art, collectors’ items and antiques, except those intended for resale;
- Non-commercial motor vehicles (and goods and services for the purpose of repairing, maintaining and fuelling non-commercial motor vehicles), except those intended for resale, charter/hire, driving instructions or for the purpose of the carriage of goods or passengers for consideration;
• Vessels or aircraft (as well as goods and services for the purpose of repairing, maintaining, fuelling, keeping vessels or aircrafts), except those intended for resale or charter/hire for the purpose of the carriage of goods or passengers for consideration, for the carriage of goods or personnel in the course of an economic activity or where the use of such vessels or aircraft constitutes a specific and essential element of the carrying out of the economic activity that would otherwise entitle the person to deduct input tax;

• Purchases relating to the provision of receptions, hospitality or entertainment, subject to certain exceptions; and

• Purchases relating to the provision of transport or entertainment to employees, subject to certain exceptions.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount of VAT for which application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount of VAT may not be less than EUR 50.

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year or not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December).

Malta’s legislation does not specifically address whether it is possible for a claimant to submit more than one refund claim for the remainder of a calendar year. However, it is possible to amend an application that already has been submitted (e.g. to add omitted invoices).

Procedure

Filing

Where Malta is the member state of refund, the application must be submitted electronically through the portal of the tax authorities of the country in which the claimant is established at the latest on 30 September of the calendar year following the refund period. The claim may be submitted by the claimant or an authorized third party.

Where Malta is the member state of establishment, the Maltese portal must be used (http://www.vat.gov.mt/Services.aspx). The claim may be submitted by the claimant or an authorized third party. This third party can, in principle, be a non-established company.
When acting as the member state of establishment, the Maltese authorities will issue a confirmation of receipt of the VAT refund claim.

When acting as the member state of refund, the Maltese authorities will also issue a confirmation of receipt of the VAT refund claim.

**IT requirements**

Maltese claimants registered for VAT purposes must file their refund claims electronically using the service offered by the Maltese tax authorities (available on [http://www.vat.gov.mt/Services.aspx](http://www.vat.gov.mt/Services.aspx)). Individuals access the system using their electronic identity (e-ID) login. Access to the system on behalf of legal persons requires prior registration of the legal person for an e-ID. Full guidance on the procedure to obtain access to the website of the Maltese tax authorities can be found at: [http://www.mygov.mt](http://www.mygov.mt).

The guidance does not specifically address the possibility of uploading information and, therefore, it is presumed that all details must be input manually. (However, should the electronic portal permit automatic uploads of information, the data would have to be in XML format.)

With regard to taxable persons established outside Malta that are applying for a refund of Maltese VAT, whether an automatic upload on the portal is possible and whether specific software is required/available will depend on the specific requirements of the portal in the member state in which the claimant is established.

When acting as the member state of refund, the Maltese tax authorities will require the refund application to contain certain minimum information, including details about the claimant, the refund period covered by the application, a declaration that the claimant has not supplied any goods/services in Malta during the refund period and the bank account details of the claimant. The refund application also must provide details on all invoices or import documents, including information on the supplier, the nature of the goods/services acquired and the amount of deductible VAT.

Once the claim is submitted, the taxpayer will receive a confirmation from the website, referencing the application.

**Follow up on submitted claims**

There is no specific guidance as to who can follow up on the status of a VAT refund claim. In practice, however, the claimant or its advisors will contact the VAT department.

When acting as the member state of refund, the Maltese VAT authorities may require evidence of the third party’s authorization to request information on behalf of the claimant.

**Supporting documentation**

The claimant may be requested to provide electronic copies of invoices for which the taxable basis of the invoice or import documents equals or exceeds the threshold of EUR 1,000 (EUR 250 for invoices relating to fuel costs).
The Maltese authorities can request additional documents/information (e.g. original or copies of relevant invoice or import documents where the VAT authorities have reasonable doubts regarding the validity or accuracy of a claim).

The VAT authorities can specify the language(s) that must be used by the claimant for the provision of information in the refund application.

**Refunds and appeals**

The Maltese VAT authorities must issue a decision on the refund claim within four months of receipt of the claim:

- The authorities can accept the claim and notify the claimant;
- The authorities can reject the claim in whole or in part and notify the claimant;
- The authorities can request additional information and notify the claimant via electronic means. The claimant must provide all information within one month of receipt of the request.

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request.

If a refund is granted, it will be made in Euro within 10 business days after the relevant period and paid to the bank account number provided to the authorities.

The Maltese VAT authorities will be liable for late payment interest if the refund is not processed in a timely manner.

If the refund is not granted, the grounds for refusal of the application will be stated. An appeal against the denied claim can be made to the Maltese Administrative Review Tribunal.

**Non-EU businesses (13th Directive)**

**Eligibility for the refund**

While, in principle, reciprocity between Malta and the country of establishment of the claimant is required, in practice, this is not applied.

The Maltese VAT authorities may require the appointment of a tax representative to file a claim for a VAT refund.

**Making claims**

**Minimum amounts**

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 186; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 23.
**Time limits**

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

The application must be submitted to the Maltese tax authorities within six months of the end of the calendar year in which the tax became chargeable, i.e. by 30 June of the following year. However, late claims will be accepted until 31 December of the third year following the year in which the tax became chargeable. The deadline will not be extended.

**Application forms**

The application is made on Form 008/2004 issued by the Maltese tax authorities. The form can be obtained at the address below or online at: [http://www.vat.gov.mt/](http://www.vat.gov.mt/).

The form must be completed in Maltese or English and in Euro.

All invoices must be mentioned in the attachment to the application form.

The application must be signed by a person who is legally entitled to represent the company (e.g. director). Otherwise, a letter of authority must be provided.

The form and supporting documentation must be sent to:

The Director General (VAT)  
VAT Department  
16, Centre Point Building  
Ta’ Paris Road  
Birkirkara BKR4633  
Malta  
Telephone: (00 356) 2149 9330  
Fax: (00 356) 2149 9365  
Email: [vat@gov.mt](mailto:vat@gov.mt)  
Web: [www.vat.gov.mt](http://www.vat.gov.mt)

**Supporting documentation**

The following documents must be submitted with each application:

- An official certificate on a prescribed form in either Maltese or English and endorsed by the competent authority of the country in which the claimant is registered for VAT or where it carried out its economic activity; and
- Original invoices or import documents. The serial number used in the application form must be included on the documents.
E-invoicing

There is no specific procedure to reclaim VAT under Directive 2008/09/EC or the 13th Directive on the basis of e-invoices.
Dutch VAT is known as “Belasting over de toegevoegde waarde” (BTW).

The standard VAT rate is 21%, and there is a reduced rate of 6%.

An extensive overview of the VAT rates applied in the Netherlands can be found at: http://ec.europa.eu/comm/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm

It is not necessary to appoint a Dutch fiscal representative to claim a VAT refund based on Directive 2008/09/EC or the 13th Directive.

**EU businesses (Directive 2008/09/EC)**

**Eligibility for refund**

A foreign taxable person is entitled to recover Dutch VAT if the following conditions are satisfied:

- The business is not registered, liable or eligible to be registered for VAT in the Netherlands;
- The business does not have residence, a seat or fixed establishment for VAT purposes in the Netherlands.
- The business has not carried out any taxable supplies in the Netherlands, except for:
  - Certain tax-exempt cross-border transportation services from/to non-EU countries;
  - Supplies for which the reverse charge mechanism applies;
  - Supplies subject to occasional taxation; or
  - Electronically provided supplies where the foreign taxable person opted for application of the special regime for non-established taxable persons supplying electronic services to non-taxable persons.

**Non-refundable VAT**

VAT cannot be recovered on:

- Supplies of goods and services that are not used for business purposes;
- Supplies and services acquired or imported in connection with an exempt business activity;
- Food and drinks in restaurants, hotels and cafes;
- Business entertainment in excess of EUR 227 per year per person;
- Employee benefits in-kind in excess of EUR 227 per year per person;
• VAT on costs for the lease or rental of cars (these are limited to an 84% VAT refund (a 16% correction is made for private use)).

Making claims

Minimum amounts
If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50. A claimant can make a maximum of five claims (per member state) annually.

Time limits
The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year. To have the right to appeal the decision of the tax authorities, the claim must be submitted within nine months after the end of the calendar year (i.e. before 1 October) in which the VAT was incurred. However, it is possible to submit a claim within five calendar years from the end of the calendar year in which the VAT was incurred, but in this case, no appeal can be filed.

A claimant can submit more than one refund claim for the remainder of a calendar year. It is also possible to add the additional invoices in a subsequent refund claim for the same year (provided the deadlines are met). It is not possible to add additional invoices to the refund claim for the following calendar year. If the invoice cannot be reported in the same calendar year, the claimant will have to appeal a decision received for the relevant period.

Procedure

Filing
The refund application must be submitted electronically through the portal of the tax authorities of the country in which the claimant is established (https://eubtw.belastingdienst.nl/vrca-applicant/ for companies established in the Netherlands). Applications for VAT refunds in different member states must be submitted separately.

The refund request may be submitted by the applicant or an authorized person, which may be a non-established company. However, the third party must have a VAT registration in an EU member state in order to obtain login codes.

To access the Dutch tax authorities’ portal as an intermediary, the third party service provider must obtain login codes from the Dutch tax authorities and complete the form "Aanvraag inloggegevens teruggaaf uit andere EU-landen voor intermediairs," which can be downloaded at: (http://download.belastingdienst.nl/belastingdienst/docs/aanvraag_inloggeg btw_andere_eu_land_ob4082z4fol.pdf).
For claimants established in the Netherlands, the following documents must be submitted with each claim for Belgium, Cyprus, Germany, Estonia, Finland, France, Greece, Hungary, Italy, Lithuania, Latvia, Poland, Romania, Slovakia, Spain, Czech Republic, and the U.K.:

- Copies of invoices/import documents, bills, vouchers, receipts or customs clearance forms. Petrol bills exceeding EUR 250 or other bills exceeding EUR 1,000, excluding VAT; and
- Authorization if a third party submits a claim on behalf of the claimant;

A certificate of VAT status is not required because the Dutch tax authorities directly check the VAT status and will confirm this with the tax authorities of the other EU member state.

It is not possible to automatically upload data to the portal to submit the claim.

**Procedure for Dutch taxpayers**

Taxpayers established in the Netherlands and registered for VAT purposes are allowed to file their refund claim using the website [https://eubtw.belastingdienst.nl/vrca-applicant/](https://eubtw.belastingdienst.nl/vrca-applicant/)

A login code first must be request and an administrator must be appointed. For an authorized person (e.g. tax advisor) to submit the application, it must be appointed to access the site by the administrator.

Access to the portal to submit the refund claim may be obtained by submitting the form, "Aanvraag inloggegevens teruggaaf uit andere EU-landen" to the Dutch authorities:


In the following member states, an authorization must be added, including the address of the authorized person, the claimant's address, written authorization and signature:

- Cyprus, Ireland, Luxembourg, Malta, Poland, Spain, Sweden and the U.K;
- For Bulgaria, the authorization must be personally delivered to the tax office: Territorial Revenue Directorate, Aksakov Street 21, BG-1000 Sofia;
- Hungary, Italy and Lithuania require the authorized person to be established in that member state, in addition to providing a written authorization;
- Authorizations must be in English or the official language of the member state;
- Added files must be in JPEG, PDF or TIFF format and may be in a single zip file. The total size (including added bills and authorization form) of the added forms may not exceed 5MB.

When acting as the member state of refund, the Dutch authorities will issue a confirmation of receipt of the refund claim.
Follow up on submitted claims

The applicant or a third party can follow up on the status of a claim with the VAT authorities. The third party must be authorized through an electronic power of attorney, which is available via the electronic portal. No specific document is required.

When acting as the member state of refund, the Dutch authorities will not require a third party service provider to prove its authorization to follow up on the status of the refund claim, but the third party should retain a copy of the authorization.

Supporting documentation

In principle, supporting documentation is required only if the Dutch VAT authorities request additional information.

Refunds and appeals

The Dutch VAT authorities must issue a decision on the refund claim within four months of receipt of the claim:

- The authorities can accept the claim and notify the claimant;
- The authorities can reject the claim in whole or in part;
- The authorities can request additional information and notify the claimant via electronic means. The claimant must provide all information within one month of receipt of the request.

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request.

If a refund is granted, it will be processed in Euro within 10 business days after the relevant period and paid to the bank account number provided to the tax authorities. This bank account can be held by the claimant, a proxy holder or any other person.

The Dutch VAT authorities will be liable for late payment interest if the refund is not processed in a timely manner.

If the refund is not granted, the grounds for rejection of the application will be stated. An appeal against the denied claim can be made to the Dutch tax authorities within six weeks following the date mentioned on the notification of the decision. If this appeal is unsuccessful, the claimant can initiate proceedings before the national court (within six weeks after receipt of the notification of the decision).

Leniency interest

With regard to VAT refund requests for 2009 and 2010, special regulation is applicable as a result of the delay in forwarding the refund requests from the Dutch tax authorities to other EU member states. For refund requests that took more than 15 days before being forwarded to the country of destination, it is possible that the Dutch authorities will be liable for interest (“leniency interest”) of 2.5% on an annual basis. The amount of the compensation depends on the period of delay after the 15 days and the amount of the VAT refund.
If an entrepreneur qualifies for this compensation, an application form can be downloaded from the website of the tax authorities.

**Non-EU businesses (13th Directive)**

**Eligibility for refund**

No reciprocity is required. The business must be a “taxable person.”

A foreign taxable person is entitled to recover Dutch VAT if the following conditions are satisfied:

- The business is not registered, liable or eligible to be registered for VAT in the Netherlands;
- The business does not have residence, a seat or a fixed establishment for VAT purposes in the Netherlands;
- The business has not carried out any taxable supplies in the Netherlands, except for:
  - Certain tax-exempt cross-border transportation services from/to non-EU countries;
  - Supplies for which the reverse charge mechanism applies;
  - Supplies subject to occasional taxation; or
  - Electronically provided supplies where the foreign taxable person opted for application of the special regime for non-established taxable persons supplying electronic services to non-taxable persons.

**Non-refundable VAT**

VAT cannot be recovered on:

- Supplies of goods and services that are not used for business purposes;
- Supplies and services acquired or imported in connection with an exempt business activity;
- Food and drinks in restaurants, hotels and cafes;
- Business entertainment in excess of EUR 227 per year per person;
- Employee benefits in kind in excess of EUR 227 per year per person; or
- VAT on costs for the lease or rental of cars (these will in practice be limited to an 84% VAT refund (a 16% correction is made for private use)).

**Making claims**

**Minimum amounts**

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50.
Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

To have the right to appeal the decision of the tax authorities, the claim must be submitted within six months after the end of the calendar year in which the VAT was incurred. However, it is possible to submit a claim within five calendar years from the end of the calendar year in which the VAT was incurred, but in this case, no appeal can be filed.

Application forms

To submit a VAT refund request, the foreign entity must be registered in the Netherlands. Registration is carried out by completing form “Aanvraag registratienummer buitenlandse onderneming,” which can be downloaded at: (http://download.belastingdienst.nl/belastingdienst/docs/opgaaf_buit_ond Registratienummer_ob0751z3fol.pdf).

The refund application form is Form OB 68 issued by the Dutch tax authorities (other EU forms are also accepted), which can be downloaded at:

http://download.belastingdienst.nl/belastingdienst/docs/verzoek_om_teruggaaf_omzet Belasting_ob1682z20fol.pdf

The form must be completed in Euro. Whilst forms supplied by the tax authorities in any EU member state are accepted, it is preferable to have the form printed in the same language as used in the application.

Supporting documentation

The following documents must be submitted with each claim:

- Original invoices/import documents, bills, vouchers, receipts or customs clearance forms;
- A copy of the articles of association;
- A copy of the extract of the Chamber of Commerce (business registration register);
- A letter of authority if a third party submits a claim on behalf of the claimant; and
- An original certificate of taxable status.

The form and supporting documentation must be sent to:

Belastingdienst Limburg / Kantoor Buitenland
Postbus 2865
6401 DJ HEERLEN
Tel: +31 45 560 31 11
Fax: +31 45 560 31 00
Refund and appeals

The Dutch tax authorities will stamp or perforate each invoice and/or import document to prevent their use in subsequent applications and will return the documents to the claimant within one month after a decision is made.

The decision on the refund application will be announced within six months of the date the application and all supporting documents are submitted to the Dutch tax authorities.

If the authorities request additional information, the six-month period will be suspended until the claimant has complied with its obligation to provide the necessary information. If a refund is granted, it will be made in Euro directly to the claimant or its appointed agent before the end of the above period and paid to a bank account in the Netherlands or the state in which the claimant is established. In the latter case, the claimant will be responsible for any bank charges for the transfer.

The Dutch tax authorities will not be liable to pay any interest on the refund.

If the refund is not granted, the grounds for rejection of the application will be stated. An appeal against the decision may be made to the Dutch tax authorities within six weeks of the receipt of the notification (tax assessment). If this appeal is unsuccessful, the claimant may resort to the national court within six weeks after receipt of the notification of the decision on the appeal.

E-invoicing

If a refund is requested based on e-invoices, one of the following requirements must be met to guarantee the integrity of the invoice:

- Electronic signature;
- Electronic exchange of data (edi); or
- Some other acceptable method.
Norway

Norwegian VAT is known as “Merverdiavgift” (MVA).

The standard VAT rate is 25%, and there are reduced rates of 11,11%, 14%, 8% and 0%.

It is not necessary to appoint a Norwegian fiscal representative to claim a VAT refund.

**EU and non-EU businesses (Norwegian VAT Act section 10-1)**

**Eligibility for refund**

Foreign businesses can obtain refunds of VAT paid on purchases of goods and services in Norway or on imports of goods into Norway. No reciprocal agreement with the home country of the nonresident business is required for refunds to be made. However, the foreign business must satisfy the following conditions:

- The foreign business is not liable to register for VAT purposes in Norway;
- The VAT relates to the claimant’s business activities carried out abroad;
- The business would have been liable for VAT registration in accordance with the Norwegian Act relating had the supply been carried out in Norway; and
- The VAT in that case would have been deductible.

The foreign business must not, during the period to which the application relates, have been registered or engaged in an activity that is subject to registration in Norway. VAT on goods imported for delivery to a buyer in Norway and on goods imported for sale in Norway is accordingly not refunded. The same applies to goods and services purchased for sale in Norway.

Until 31 December 2009, foreign businesses that only carried out VAT-exempt services (zero rated with credit) in connection with transportation directly to or from Norway could opt to register for VAT in Norway. Thus, to obtain a refund for VAT costs accrued in Norway, airlines could register for VAT in Norway and request a VAT refund through the ordinary VAT return or they could apply for a refund through the refund mechanism for foreign businesses. The position changed when a new VAT Act was introduced on 1 January 2010. Consequently, foreign businesses that only carry out VAT-exempt services in connection with transportation directly to or from Norway (and have sales exceeding the registration threshold of NOK 50,000 during a 12-month period) are not able to apply for a VAT refund through the refund mechanism for foreign businesses. Foreign businesses are required to register for VAT in Norway and claim the VAT refunded through ordinary VAT returns.
Foreign businesses can have VAT refunded to the same extent as businesses in Norway are entitled to deduct VAT, i.e. the purchase must be for use in a VAT taxable activity. If the business engages in both VAT taxable and non-taxable activities, only the proportion relating to taxable activities will be refunded.

Unless specific exemptions apply, the supply of goods and services is liable to VAT in Norway. Specific exempt services include health services, social services, educational services, cultural services, financial services, (including the procurement of such services), lottery services and the supply and letting of real property. Foreign businesses that are exclusively engaged in such activities, therefore, will not be entitled to VAT refunds.

There is no entitlement to a VAT refund for certain goods and services purchased for business use; e.g. purchases of art and antiques, expenses relating to meals, entertainment and gifts, personal vehicles, work on and management of real property intended to meet housing, leisure or other welfare needs, and benefits in kind remuneration of the owner, management, employees and pensioned staff of the enterprise.

Sales of certain goods/services are exempt from tax (zero rated), e.g. the supply of goods and services for export and for use in offshore petroleum activities. For services to be regarded as exported, the services generally must be used entirely abroad. If a service can be supplied from a remote location, VAT will not be charged if the recipient is a taxable person that is resident abroad. VAT will not be paid on advertising services and guarantee repairs that are carried out in Norway on behalf of a foreign principal. The seller will not charge VAT on such sales and, therefore, the issue of a refund does not arise.

Any mistakenly charged VAT will not be refunded; the foreign business must have the mistake corrected by the seller.

**Non-refundable VAT**

VAT cannot be recovered on:

- Entertainment expenses;
- Food and drinks;
- The purchase, hire or importation of passenger cars, as well as on petrol, oil, repairs, maintenance and other related costs;
- Goods and services acquired for use outside the scope of Norwegian VAT;
- Goods imported and used for activities outside the scope of Norwegian VAT; and
- Benefits-in-kind for employees, etc.

**Making claims**

**Minimum amounts**

A refund must be for at least NOK 2,000. If the application relates to an entire calendar year or the remainder of a calendar year, however, the refund can be as low as NOK 200.
The claimant can choose whether payment is to be made in Norwegian kroner (NOK) or in another currency. However, the claimant will be responsible for any costs arising as a result of a refund paid outside Norway.

**Time limits**

An application must relate to a period of at least three months and at most one calendar year. The period can be less than three months if it is the rest of a calendar year. The claim must relate to goods and/or services supplied/imported during the application period.

The application must be sent to the Sarpsborg tax office no later than 30 June of the year following the calendar year to which the application relates.

A claimant may submit up to four refund claims per year. As a general rule, each claim should cover at least a period of three months, although the final claim of a year may cover a shorter period.

**Application forms**

The claimant must use Form RF-1032, which can be downloaded at: http://www.skatteetaten.no/upload/skjemaer/alltid/RF-1032BE.pdf. The form and information about refund requests also can be obtained from the Sarpsborg tax office.

The form must be completed in Norwegian, Danish, English or Swedish.

Applications cannot be filed electronically. They must be sent to:

Skatt øst
Postboks 1073 Valaskjold
N-1705 Sarpsborg
Norway
T: + 47 800 80 000, +47 22 07 70 00
F: + 47 69 24 41 81
skattost@skatteetaten.no
www.skatteetaten.no

There are no requirements on how the application must be filled out (block capitals or typed). The amount of VAT to be claimed must be submitted in NOK. The application may be signed by the applicant, a person entitled to sign on behalf of the company or a proxy holder authorized by the company.

The Norwegian authorities do not automatically issue a confirmation receipt of the claim, but this may be requested.

**Follow up on submitted claims**

As a general rule, the refund claims may only be followed up by the claimant. However, if a power of attorney has been issued to another person, that person may follow up on the claim.
Supporting documentation

The following documents must be submitted with each claim:

- Original invoices and import documents evidencing the right to deduction. Invoices must be numbered and dated and include the name and address of the Norwegian seller, its organization number followed by the letters MVA, the name and address of the claimant, a clear description of the goods or services, quantity/extent, the place and date of delivery and the payment. The VAT must be specified and stated in NOK;
- A clear description of the commercial activity carried out abroad;
- A certificate from a public authority confirming that the claimant is engaged in such a commercial activity;
- A certified export document if the goods covered by the application have been exported; and
- An original authorization if the refund is being applied for by an authorized representative.

The description of the commercial activity and the certificate from a public authority can be omitted if these were submitted previously in the same year.

The application, with all enclosures, must be in Norwegian, Danish, English or Swedish. The description of the commercial activity and the certificate from a public authority can be in another language, but must be accompanied by a certified translation.

Declarations

The foreign business must declare in the application that the goods or services have been used in the company and state the purpose of the purchases. If the goods/services are still used in the company, the application must declare what they are used for in Norway. If the goods have been exported, the claimant must declare that this was carried out as shown in an enclosed certified export declaration.

The claimant also must declare that the goods covered by the application have not been or will not be sold in Norway or supplied to a buyer in Norway, and that the VAT paid is not covered by another refund scheme, e.g. the repayment scheme for re-exports of goods managed by the Directorate of Customs and Excise.

Refunds and appeals

The time needed to process applications by the county tax office normally may not exceed six months. Even if the application is processed in a shorter time, the refund will not be paid earlier than four months after receipt of the application by the county tax office.

If the claimant has provided insufficient or incorrect information and on that basis received too large of a refund, the incorrect amount plus interest may need to be repaid. Incorrectly refunded amounts including interest also can be offset against subsequent applications for refunds.
Refunds paid can also be offset/reclaimed when an incorrect payment is due to an obvious error on the part of the tax authorities, e.g. a calculation error or when a considerable amount is involved.

If the refund is not granted, the grounds for rejection of the application will be stated. An appeal against the denied claim can be made to the Norwegian Directorate of Taxes within six weeks after the rejection. If this appeal is unsuccessful, the claimant can resort to the civil courts.

Interest is not normally paid if the tax administration fails to make a timely refund because the time required to process the application and pay the refund is merely an estimate made by the tax authorities.

The claimant can list any bank account for the refund and can select the currency in which it wishes to be reimbursed. However, costs for transfers to international accounts and currency exchange are borne by the claimant.

**E-invoicing/E-filing**

Since Norway is not an EU member state, the EU VAT Directives do not apply to Norwegian VAT law.

E-invoicing is normally accepted if the invoice (sales document) is made out in a non-editable format, such as a PDF file or password-protected excel spread sheet.

The e-filing of VAT refund applications for businesses not registered in Norway is not allowed.
Poland

Polish VAT is known as “Podatek od Towarów i Usług” (PTU).

The standard VAT rate is 23%, and there are reduced rates of 8%, 5% and 0%. These rates may further be increased in the near future, depending on the Polish budget.

An extensive overview of the VAT rates applied in Poland can be found at: http://ec.europa.eu/comm/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm

It is not necessary to appoint a Polish fiscal representative to claim a VAT refund based on Directive 2008/09/EC or the 13th Directive. However, appointing a Polish contact person (proxy) is recommended because the authorities tend to require additional explanations in Polish (e.g. regarding the nature and reason for the purchases) and, in some cases, can set short deadlines for this information to be delivered (e.g. seven days).

EU businesses (2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Polish VAT if the following conditions are satisfied:

- The business does not have its seat, permanent or usual place of conducting business activity in Poland; and
- The business has not carried out any taxable supplies in Poland except for:
  - Certain import-related transportation services and their value was included in the taxable basis;
  - Certain services related to international transportation; and
  - Supplies for which the reverse charge mechanism applies.
- The business is a registered VAT payer or registered taxpayer of a similar tax in the country, in which it has its registered seat.

Polish VAT law also requires that the claimant use the goods and services purchased in Poland in relation to its taxable activities, which give the right to deduct input VAT in the country in which the VAT is being settled.

Non-refundable VAT

VAT cannot be recovered on:

- Goods and the services, the acquisition of which resulted from a donation or free provision of services; and
- Lodging and catering services, with some exceptions.
The deductibility of input VAT on the purchase (lease) of passenger cars is limited to 60%, but not exceeding PLN 6,000 per car. The same restrictions generally apply to trucks, with some exceptions (e.g. buses, lorries, etc.). Input VAT on truck leases registered with the Polish tax office before 31 January 2011 could be fully recovered.

Input VAT on the purchase of engine fuel, diesel oil and gas for passenger cars or other motor vehicles for which input VAT deductibility is limited, also is non deductible.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the period shorter than the last three months of a calendar year, the amount may not be less than EUR 50. These amounts will be recalculated at an average euro exchange rate defined by the National Bank of Poland on the day before the invoice was issued.

Time limits

The application generally must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year. The application also may be submitted for a period shorter than the remaining three months of the calendar year (e.g. from 1 November to 31 December).

Polish VAT law does not specifically prohibit the submission of VAT refund claims for overlapping periods (e.g. January to June and May to December), assuming no double deduction is requested.

Procedure

Filing

The application must be submitted electronically in Polish through the portal of the tax authorities in the country in which the claimant is established at the latest on 30 September of the calendar year following the refund period. The deadline will not be extended.

Although not clearly stated in Polish law, in practice, the refund claim can be submitted by a proxy holder on behalf of the claimant. However, the authorization must be filed in hard copy with stamp duty paid to the competent tax authorities before the VAT refund application reaches the Polish tax office.

As the member state of establishment, the Polish tax authorities will confirm receipt of the claim. As the member state of refund, the Polish tax authorities will electronically confirm receipt of the application.
**IT requirements**

The tax authorities provide specific software and an application form to file a refund request. The form must be filled in manually on a line-by-line basis.

For VAT refunds from other EU member states, the IT requirements are set by the rules of the relevant country. However, from a Polish VAT perspective, the following must be taken into account:

- All invoices must be included in a single zip file with no passwords or coding;
- The invoices included into the zip file can be in the following formats: JPEG, PDF or TIFF;
- Maximum zip file size: 5MB; and
- Standard scanning preference: Black and white / max 200 dpi.

Polish taxpayers applying for refund of VAT incurred in other EU member states must use the form (VAT-REF) on the web page of the Polish Minister of Finance. This form can be downloaded at: [http://www.e-deklaracje.gov.pl/files/pdf/VAT-REF(2)_v1_0.pdf](http://www.e-deklaracje.gov.pl/files/pdf/VAT-REF(2)_v1_0.pdf).

VAT refund claims filed in Poland must be signed with a certified electronic signature.

**Follow up on submitted claims**

The claimant or its authorized proxy can follow up on a claim. The Polish authorities contact applicants using the e-mail address indicated on the VAT refund application. In case the applicant would like to appoint a local proxy, the authorization should be filed in hard copy with stamp duty paid to the competent tax authorities. Considering that any response made to the Polish tax authorities must be in Polish, it is recommended that a Polish proxy be appointed to supervise this process.

**Supporting documentation**

The general threshold for the submission of an electronic copy of an invoice is where the taxable basis on the invoice or import document is EUR 1,000 more. However, where the invoice relates to fuel costs, the threshold for providing a copy is set at EUR 250. The Polish tax authorities can request additional documents/information.

**Refunds and appeals**

The Polish tax authorities must issue a decision on the refund claim within four months of receipt of the claim. The decision must be sent via registered mail. If the authorities reject the claim in whole or in part, they must send a request to the claimant acknowledge receipt of the evidence collected and inform the claimant about the identified irregularities before a decision is issued.

The authorities may request additional information, which may be made via electronic means in Polish. The claimant must provide all information within one month of receipt of the request.

Where additional information is requested, the authorities must issue their decision within two months of receipt of the requested information.
If the claimant fails to submit the information, the decision must be issued within two
months of expiration of the deadline to provide the information, but no later than six
months from the date the claim was submitted (if the authorities only send one request
for additional information) or eight months (if the authorities requested additional
information more than once).

If a refund is granted, it must be paid in Polish currency within 10 business days after
the decision is issued and paid to the bank account number provided in the VAT
refund claim.

The Polish tax authorities will be liable for late payment interest if the refund is not
processed in a timely manner.

If the refund is not granted, the grounds for rejection of the application will be stated (in
Polish). An appeal against the denied claim can be made to the Polish tax authorities
(Tax Chamber via the tax office that rejected the claim) within seven or 14 days of
receipt of the decision (the exact term will depend on the legal form of the decision). If
this appeal is unsuccessful, the claimant can go before the national administrative
court. The deadline for an appeal to the administrative court is usually 30 days from
the date of the decision.

Non EU businesses (13th Directive)

Eligibility for refund

Taxable persons with a registered seat outside the EU must meet the same
requirements as apply to EU taxable persons.

Reciprocity is required, i.e. Poland will refund VAT to claimants from countries that will
refund VAT to Polish entities. There is no official list of countries for which reciprocity
is granted however, further to information published on the website of the Polish
Ministry of Finance, the reciprocity rule currently applies to the following countries:
Croatia (since 1 June 2012), Iceland, Macedonia, Norway and Switzerland.

Making claims

Time limits

The application must be submitted to the Polish tax authorities by 30 September of the
year following the calendar year to which the application relates. Late claims are not
accepted and the deadline will not be extended. The application also may be
submitted at the local Polish consulate or embassy.

Application forms

The application must be made by filing a hard copy (it cannot be faxed or emailed) of
the form attached to the Decree on VAT Refunds, issued by the Minister of Finance.
The form can be obtained from the local VAT offices or downloaded at:

_2.pdf
The form must be completed in Polish and in Polish Zloty.

All invoices must be mentioned in the application. It is unclear under Polish VAT law whether an excel spread sheet can be used to provide an overview of the claimed amounts.

The application must be signed by a person who is legally entitled to represent the claimant. Otherwise, an authorization must be provided to the tax authorities, along with a confirmation that stamp duty has been paid.

The form and supporting documentation must be sent to:

Drugi Urząd Skarbowy Warszawa – Śródmieście
ul. Jagiellońska 15
03-719 Warszawa
Poland
T: + 48 22 511 35 01
F: + 48 22 511 35 02

Supporting documentation

The following must be attached to the application:

- Original hard copy invoices and customs documents supporting VAT amounts in the application. Customs documents and invoices that are sent electronically between the parties can be printed out and attached to the form;
- Confirmation from the tax authorities of the country where tax claimant has its seat showing that the claimant is a registered VAT payer.

If the claimant submits more than one application during a year, the certificate does not have to be submitted with each application provided it was issued less than one year before the VAT refund claim was submitted and there have been no changes to the scope of the certificate. The certificate must be officially translated into Polish. Confirmation of taxable status can be done on a special form in Polish, provided as an appendix to the Decree on VAT Refunds; and

- A power of attorney if a third party submits/signs an application on behalf of the claimant and confirmation that stamp duty has been paid.

The documents generally must be originals. The authorities should accept a notarized copy of a VAT certificate, but in practice it is very rarely used.

If the refund is granted, the Polish tax authorities will stamp and perforate each invoice and/or import document to prevent their use in subsequent applications and will return the documents to the claimant.

The authorities may request additional information, but the request must be made via registered mail and in Polish. The claimant must provide all information within one month of receipt of the request.
E-invoicing

There is no specific procedure to reclaim VAT under Directive 2008/09/EC or the 13th VAT Directive on the basis of e-invoices.

Partial input VAT recovery

In case the purchases performed by foreign taxpayers are partially used for the purpose of taxable activities in their country of establishment (i.e. only allowing for partial input VAT recovery there), taxpayers may only recover input VAT corresponding with their country of establishment input VAT recovery prorata.

In case the prorata changes after submission of the claim, the foreign entity is obliged to:

- Adjust the amount of input VAT recovered in the previous year through the VAT refund claim submitted for the following year (also applying the current prorata to the input VAT declared in the refund claim for the following year) or.
- Submit a correction of the previous year VAT refund claim if it does not submit a VAT refund claim for the following year.

The same rules also apply to partial Polish VAT taxpayers filing foreign refund claims.
Portugal

Portuguese VAT is known as “Imposto sobre o Valor Acrescentado” (IVA).

The standard VAT rate is 23%, and there are reduced rates of 13% and 6%. The standard VAT rate in the autonomous regions of Madeira and Azores are 22% (as from 1 April 2012) and 16%, respectively, with reduced rates of 12% and 5% in Madeira and 9% and 4% in the Azores.

An extensive overview of the VAT rates applied in Portugal can be found at: http://ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm

It is necessary to appoint a Portuguese fiscal representative to claim a VAT refund based on the 13th Directive.

EU businesses (Directive 2008/09/EC)

Eligibility for refund

A foreign taxable person is entitled to recover Portuguese VAT if the following conditions are satisfied:

- The business does not have a head office, fixed establishment or residence in Portugal; and
- The business has not carried out any taxable supplies in Portugal, except for:
  - Certain tax-exempt cross-border transportation from/to non-EU countries; or
  - Supplies for which the reverse charge mechanism applies.

Non-refundable VAT

VAT cannot be recovered on:

- Accommodation, food and drinks (except in the case of specific events);
- Entertainment expenses;
- Purchase, hire, importation and repairs of vehicles, boats, and aircraft (unless these assets are used in specific activities). However, it is possible to recover VAT incurred on commercial cars and trucks;
- Fuel expenses (50% of the VAT on diesel is recoverable and 100% if certain vehicles are involved);
- Tobacco; and
- Travel expenses, including tolls (except in the case of specific events).
Making claims

Minimum amounts

The refund must relate to the previous calendar year and the amount may not be less than EUR 50. If the application relates to the current year and to a period not less than three consecutive months, the amount for which application is made may not be less than EUR 400; if the application relates to a shorter period, the amount may not be less than EUR 50 and the period must end on 31 December of the previous year.

Time limits

The application must be submitted to the Portuguese tax authorities before 30 September of the following year. Late claims are not accepted and the deadline will not be extended.

A claimant can submit more than one refund claim for the remainder of a calendar year provided that the relevant refund amounts are respected.

Procedure

Filing

The application must be electronically submitted through the portal of the tax authorities of the country in which the claimant is established (http://www.portaldasfinancas.gov.pt/pt/ongoingLogin.action?action=/pt/external/vatrefund/downloadVATRefund.action) for Portuguese taxpayers) at the latest before 30 September of the following year. The request must be submitted by the applicant or an authorized person. This third party need not be an entity established in Portugal, as long as it is authorized by the claimant.

When acting as the member state of establishment, the Portuguese authorities will issue a confirmation of receipt of the VAT refund claim.

It is not clear that when acting as the member state of refund, the Portuguese authorities will issue a confirmation of receipt of the VAT refund claim.

IT requirements

Portuguese taxpayers registered for VAT purposes can file their refund claims electronically using the web service of the Portuguese tax authorities. The preparation of the refund claim may also be done through the software provided by the Portuguese tax authorities, which may be downloaded at:


The password used by the claimant to electronically submit VAT returns must be used for downloading purposes.
The information needed to complete the form can be uploaded in XML format. Information on the uploading process can be obtained at: www.portaldasfinancas.gov.pt/de/ajuda/DGCI/FAQSI.htm#VATREFUND.

An automatic upload on the portal is possible. The tax authorities provide a file (through the above link) containing the data structure (scheme) of the *.XML file to be uploaded onto the portal.

The login details to be used to file the claim must be obtained through: http://www.portaldasfinancas.gov.pt/pt/home.action, by clicking on ‘Novo Utilizador’ and completing the blank spaces. When processed by the tax authorities, an email disclosing a code will be sent to the email address in the application to confirm the address. Normally, all Portuguese companies filing a request already will be registered under this system.

The electronic form is divided into three main sections:

- General information relating to the taxpayer, the period for which the refund is requested and the member state to which the claim refers;
- List of invoices in which each document can be manually typed in or where all documents can be uploaded in XML format (the list of the XSD schemes to be used is published on the website of the tax authorities: http://www.portaldasfinancas.gov.pt/de/ajuda/DGCI/FAQSI.htm#VATREFUND;
- Annexes: scanned invoices/annexes can be uploaded taking the following into account:
  - Maximum one file per country for which a reclaim has been filed;
  - File types accepted: JPEG, PDF or TIFF;
  - Maximum file size: 5MB;
  - Resolution of standard scanning preference: Black and white and 200 dpi.

Once the claim is submitted, the taxpayer will receive a confirmation from the website, referencing the application.

Follow up of submitted claims

The claimant or an authorized third party can follow up on a VAT refund claim. The follow up can be done by phone.

The Portuguese tax authorities generally will not ask a third party service provider to prove its authorization to follow up on the status of a refund claim.

Supporting documentation

The Portuguese authorities can request additional documents/information (e.g. originals or copies of the relevant invoices).

Refunds and appeals

The Portuguese tax authorities must issue a decision on the refund claim within four months of receipt of the claim:
The authorities can accept the claim and notify the claimant;

The authorities can reject the claim in whole or in part and notify the claimant;

The authorities can request additional information and notify the claimant via electronic means. The claimant must provide all information within one month of receipt of the request.

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request.

If a refund is granted, it will be processed in Euro within 10 business days after the relevant period and paid to the bank account number provided to the authorities (the financial institution must be located in the EU).

The Portuguese tax authorities will be liable for late payment interest if the refund is not processed in a timely manner.

If the refund is not granted, the grounds for refusal of the application will be stated. An appeal against the denied claim can be made to the Portuguese tax authorities or to court.

**Non-EU businesses (13th Directive)**

**Eligibility for refund**

Reciprocity is required. The Portuguese tax authorities are currently managing reciprocity on a case-by-case basis, which may result in contradictory results for companies from the same country.

**Making claims**

**Minimum amounts**

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50.

**Time limits**

The application must be submitted to the Portuguese tax authorities before 30 September of the year following the refund year. Late claims are not accepted and the deadline will not be extended.

**Application forms**

The application is made on Form 1496 issued by the Portuguese tax authorities (other EU forms will be accepted if they contain at least the content in Form 1496). The form can be downloaded at: [http://www.incm.pt/eforms/request?M=1496](http://www.incm.pt/eforms/request?M=1496).

The form should be completed in Portuguese and in Euro.
All invoices must be listed in the attachment to the application form. An excel spreadsheet may be used to provide an overview of the claimed amounts.

The application must be signed by a person who is legally entitled to represent the company (e.g. managing director). Otherwise, a letter of authority must be provided.

The form and supporting documentation must be sent to:

Autoridade Tributária e Aduaneira  
Direcção de Serviços de Reembolsos do IVA  
Avenida João XXI, 76  
Apartado 8220  
1802-804 LISBOA  
Portugal  
T: + 351 707 206 707 or + 351 217 610 000  
F: + 351 217 938 133  
www.portaldasfinancas.gov.pt

Applications can be filed electronically.

Supporting documentation

The Portuguese authorities can request additional documents/information (e.g. originals or copies of the relevant invoices).

The following documents must be submitted with each application:

- Original invoices and import documents. The serial number as used in the application form must be included on the documents; and
- A certificate issued by the state in which the claimant is established showing that it is subject to a general turnover tax and that Portuguese taxpayers are entitled to a refund of that general tax (this is not required when a reciprocity agreement exists between Portugal and the relevant country).

Refunds and appeals

Refunds under the 13th Directive must be paid by the end of the sixth month following the date the application was submitted. The tax authorities must state the reasons for their decision in the same manner as for refunds under Directive 2008/09/EC.

E-invoicing

There is no specific procedure to reclaim VAT under Directive 2008/09/EC or the 13th Directive on the basis of e-invoices.
Romania

Romanian VAT is known as “Taxa pe valoarea adăugată.”

The standard VAT rate is 24%, and there are reduced rates of 9% and 5%.

An extensive overview of the VAT rates applied in Romania can be found at: [http://ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm](http://ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm)

It is not necessary to appoint a Romanian fiscal representative to claim a VAT refund based on Directive 2008/09/EC, but it is required for a refund claim under the 13th Directive.

**EU businesses (Directive 2008/09/EC)**

**Eligibility for refund**

A foreign taxable person is entitled to recover Romanian VAT if the following conditions are satisfied:

- The business was not registered or liable to be registered for VAT in Romania during the refund period;
- The person did not have its business established in Romania and did not have a fixed establishment or place of residence in Romania from which economic operations were performed;
- The business has not carried out any taxable supplies in Romania, except for:
  - Certain tax-exempt cross-border transportation from/to non-EU countries; or
  - Supplies for which the reverse charge mechanism applies.

**Non-refundable VAT**

VAT cannot be recovered on:

- Invoices on which VAT was unlawfully charged;
- Acquisitions that can be VAT exempt;
- Acquisitions made by tour operators that apply the margin scheme in the member state in which they are established;
- Tobacco products and spirits, except those intended for resale or for supply during the performance of a service (e.g. bars, hotels and restaurants); and
- Local acquisition, intra-community, import, rental or leasing of passenger vehicles and all directly attributable costs (e.g. repairs, maintenance, lubricants, spare parts, fuel), depending on the actual case, are subject to 50% limitation on the VAT deduction right for invoices and fuel receipts issued in 2013.
The following are the most important exceptions related to passenger vehicles in relation to which input VAT is fully deductible:

- Vehicles exclusively used for emergency, security, protection and courier services;
- Vehicles used by sales and procurement agents;
- Vehicles used for passenger transport against payment, including taxi services;
- Vehicles used for provision of services against payment, including training provided by driving schools; and
- Vehicles intended to be sold or leased by a taxable person whose particular economic activity involves the sale or leasing of motor vehicles.

**Making claims**

**Minimum amounts**

If the application relates to a period of less than one calendar year but of not less than three months, the amount for which application is made should not be lower than the RON equivalent of EUR 400. If the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50. The RON equivalent must be determined using the exchange rate of RON 4.2282 to the Euro valid at 1 January 2010.

**Time limits**

The application must cover a period of not less than three consecutive calendar months in one calendar year (e.g. from 1 January to 31 March) and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

A claimant can submit more than one refund claim for the remainder of a calendar year if it receives additional invoices from suppliers.

**Procedure**

**Filing**

The application must be submitted electronically at the latest on 30 September of the calendar year following the refund period. The deadline will not be extended.

The request can be submitted by the applicant or an authorized resident or nonresident person, based on a proxy. If a third party is to file the claim, it must have a notarized power of attorney.

When acting as the member state of establishment, the Romanian authorities will issue a confirmation of receipt of the VAT refund claim.
IT requirements

There are no specific provisions in the Romanian VAT legislation on IT requirements that must be fulfilled regarding the claims submitted by EU established persons.

Romanian taxpayers registered for VAT purposes must electronically file their refund claims using the smart PDF form (Form 318) provided on the website of the National Tax Administration (http://static.anaf.ro/static/10/Anaf/318_319/D318_v1_26042012.pdf). This PDF form must be filled in on a line-by-line basis.

The application must be signed electronically by the claimant. To e-sign the claim, the claimant must select a trusted provider of digital signatures (e.g. http://digisign.ro/ro or http://www.certsign.ro/certsign/)

The electronic form is divided into three main sections:

- General information relating to the taxpayer and the period for which the claim is requested;
- List of invoices/import documents where details related to each document must be typed (e.g. invoice number, date, code and description of goods and/or services, taxable amount, VAT, pro rata, deductible VAT, details about the supplier);
- Annexes: scanned invoices/annexes can be uploaded taking the following into account:
  - File types: JPEG, PDF or TIFF;
  - Maximum file size: 5MB;
  - If the taxpayer has to provide more than one document, they can be grouped in a single document.

Follow up on submitted claims

For claims made by Romanian taxpayers for a VAT refund from another EU member state, the claimant or its authorized third party (that holds a notarized power of attorney) can follow up on a VAT refund claim.

There are no specific guidelines as to who can follow up on the status of a VAT refund claim when Romania is the member state of refund; in general, the claimant may be represented by an authorized person, based on a power of attorney.

Supporting documentation

Electronic copies of documents (invoices, import customs declaration) must be attached to the PDF if their individual taxable amounts exceed EUR 1,000 (EUR 250 for invoices relating to fuel costs).

The Romanian authorities usually request additional documents/information to be submitted (e.g. copies of contracts, description of activity, proof of payment, authorization document from foreign taxpayers stating that the refund may be made to a third party).
Refunds and appeals

The Romanian tax authorities must issue a decision on the refund claim within four months of receipt of the claim:

- The authorities can accept the claim and notify the claimant;
- The authorities can reject the claim in whole or in part and notify the claimant;
- The authorities can request additional information and notify the claimant via electronic means. The claimant must provide all information within one month of receipt of the request.

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request.

If a refund is granted, it will be processed within 10 business days after the relevant period and paid to the bank account number provided to the authorities. This bank account can be held by the claimant, a proxy holder or any other person.

The Romanian tax authorities will be liable for late payment interest if the refund is not processed in a timely manner.

If the refund is not granted, the grounds for rejection of the application will be stated. An appeal against a denied claim can be made to the Romanian tax authorities no later than 30 days following the notification of the decision.

Non-EU businesses (13th Directive)

Eligibility for refund

Reciprocity is required for a non-EU taxable person to obtain a refund of VAT paid in Romania. Romania currently has reciprocity agreements with Norway, Switzerland and Turkey (partial reciprocity).

The general eligibility, conditions and deductibility limitations mentioned in relation to refunds claimed by EU businesses are also applicable for non-EU businesses.

The non-EU established claimant must appoint a locally established representative for the refund procedure.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than the RON equivalent of EUR 400. If the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50. The RON equivalent should be determined using the exchange rate of RON 4.2282 to the Euro valid at 1 January 2010.
Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

The application must be submitted to the Romanian tax authorities within nine months of the end of the calendar year in which the tax became chargeable, i.e. by 30 September of the following year. The deadline will not be extended.

Application forms

The application is made on Form 313 issued by the Romanian tax authorities. The form must be completed in duplicate and in Romanian. Special software is needed to complete the application.

All invoices must be mentioned in the attachment to the application form.

The form must be signed by a person who is legally entitled to represent the company (e.g. managing director).

The form and supporting documentation must be sent in hard copy to the tax office where the local representative for refund purposes is registered.

Supporting documentation

The following documents must be submitted with each application:

- Original invoices, import documents or credit notes;
- Evidence that the claimant is engaged in an economic activity that makes it a taxable person from a VAT perspective;
- An affidavit that no supplies of goods or services for which the claimant would have to assess Romanian VAT were carried out during the refund period; and
- When having performed outgoing transactions, other documents that support the fact that the taxpayer carried out the transactions enabling that company to deduct Romanian input VAT (e.g. contracts, outgoing invoices, proof of payment of the relevant VAT).

E-invoicing

There is no specific procedure to reclaim VAT under Directive 2008/09/EC or the 13th Directive on the basis of e-invoices.
Slovak Republic

The Slovak VAT Act is known as the “Act No. 222/2004 Coll. on value added tax.”

The standard VAT rate is 20%, and there is a reduced VAT rate of 10%.

An extensive overview of the VAT rates applied in Slovakia can be found at: http://ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm

It is not necessary to appoint a Slovak fiscal representative to claim a VAT refund based on Directive 2008/09/EC or the 13th Directive.

EU businesses (Directive 2008/09/EC)

Eligibility for refund

A foreign taxable person is entitled to recover Slovak VAT if the following conditions are satisfied:

- It is registered for VAT in the EU member state in which its business has its seat, place of business, fixed establishment or domicile;
- It does not have residence, its seat or a fixed establishment in Slovakia during the period for which the VAT refund claim is submitted;
- It has not carried out any taxable supplies in Slovakia during the period for which the VAT refund claim is submitted, except for:
  - Transportation services and auxiliary services that are exempt from VAT;
  - Services and goods supplied with installation or assembly in Slovakia if the recipient is obliged to pay VAT;
  - Supply of natural gas, electricity, heat or cooling if the recipient is obliged to pay VAT;
  - Supply of goods from the territory of the country to another EU member state imported from the third country if the foreign person was represented by a tax representative according to the Slovak VAT Act;
  - Supply of goods under the triangular simplification rules where the foreign taxable person acts as the first customer and the person liable to pay VAT will be the second customer.
- It is entitled to recover Slovak VAT provided the acquired goods and services are used for carrying out taxable transactions in the member state in which the claimant has a seat, place of business, fixed establishment, domicile or habitual residence.
Non-refundable VAT

VAT cannot be recovered on:

- Supplies of goods and services where the application of VAT was not in compliance with the Slovak VAT legislation;
- Supplies of goods that are or may be exempt from VAT (intra-Community supply of goods, export of goods); or
- Supplies made under the tour operator margin scheme.

Making claims

Minimum amounts

If the VAT refund application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50.

Time limits

The application must cover a period of not less than three calendar months (e.g. from 1 January to 31 March) in one calendar year or not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application may relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

It is not possible to submit more than one refund claim covering the same period.

Procedure

Filing

The application must be submitted electronically through the portal of the tax authorities of the country in which the claimant is established at the latest on 30 September of the calendar year following the refund period. The deadline will not be extended.

The application must be submitted by the claimant or an authorized person. Slovak law does not specifically state whether this should be an established company, although based on general principles, it should be any person established within the EU.

The Slovak Tax Office Bratislava will notify the claimant electronically that the application was received.
Requirements for the claim form and IT requirements

The login details are automatically provided by the authorities when the taxable person registers for electronic submissions (i.e. filing of an electronic registration form, authorization of login details at the relevant tax office, etc.). As from 1 April 2012, the electronic filling of documents is mandatory for Slovak VAT taxpayers.

The electronic form of a VAT refund claim consists of three main sections:

- General information relating to the taxpayer and the period for which the refund is requested;
- List of invoices and data included on the invoices and import documents relating to the supply of goods or services;
- Annexes: scanned invoices or import documents submitted electronically.

Once the claim is submitted, the taxpayer will receive a confirmation from the website, referencing the application.

The preparation and filing of the VAT refund application is done via the web portal of the Slovak Tax Directorate: www.drsr.sk. The form can only be manually filled in on a line-by-line basis -- automatic upload to the portal is not possible for refund claims.

Follow up on submitted claims

The claimant or an authorized third party can follow up on the status of a refund claim. If information is being requested by a third party, a power of attorney (officially translated into Slovak) is required.

When acting as the member state of refund, the application can be followed up directly by the applicant or his representative, if appointed via a power of attorney.

Supporting documentation

The general threshold for the submission of an electronic copy of an invoice is where the taxable basis on the invoice or import document is EUR 1,000 more (EUR 250 where the invoices relate to fuel costs).

The Slovak authorities can request additional documents/information (e.g. original(s) or copy (ies)) of invoices or import documents that do not meet the stated above thresholds).

Refunds and appeals

The Slovak tax authorities must issue their decision on a VAT refund application within four months from receipt of the application:

- The authorities accept the claim and notify the claimant;
- The authorities can reject the claim in whole or in part and notify the claimant;
- The authorities can request additional information and notify the claimant via electronic means. The claimant must provide all information within one month of receipt of the request.

If additional information is requested, the tax authorities must make a decision on the claim within two months following receipt of the requested information.
If additional information is not provided to the tax authorities, the authorities must make a decision within two months following the deadline for providing the additional information.

If this two-month period ends before the six-month period following receipt of the VAT refund claim by the tax authorities, the authorities must decide on the claim within six months following the date of receipt. If more additional information is requested, the tax authorities must make their decision regarding the VAT refund claim within eight months following the date of receipt of the claim.

If the VAT refund is granted, it will be processed in Euro within 10 business days after the relevant period and paid to the bank account in Slovakia or in another EU member state.

The Slovak tax authorities will be liable for late payment interest if the refund is not processed in a timely manner.

If the refund is not granted, the grounds for rejection of the application will be stated. An appeal against the denied claim can be made to the Slovak tax authorities within 15 days following the day notification of the decision was delivered.

Non-EU businesses (13th Directive)

Eligibility for refund
Reciprocity is required. Currently, this is addressed on a case-by-case basis. However, in practice, VAT is always refunded to Canadian and Swiss companies.

Making claims

Minimum amounts
The amount of requested VAT may not be less than EUR 50.

Time limits
The application must cover a period of one calendar year.

The application must be submitted to the Slovak tax authorities within six months of the end of the calendar year, following the year in respect of which the refund is claimed, i.e. by 30 June of the following year. The deadline will not be extended.

Application forms
The application is made on Form ‘Ziadost o vratenie dane z pridanej hodnoty zahraničnej osobe podla § 56 az 58 zakona č. 222/2004 Z.z.’

The form must be completed in Slovak and in Euro.

Original invoices and original import documents and documents proving the payment of VAT must be attached to the application.
The application must be signed by a person who is legally entitled to represent the company. Otherwise, a letter of authority must be provided.

The form and supporting documentation must be sent to:

Danovy urad Bratislava
Radlinskeho 37, P.O.Box 89
817 89 Bratislava
Slovak Republic

**Supporting documentation**

The following documents must be submitted with each application:

- Original invoices;
- Original import documents and proof that import VAT has been paid; and
- Confirmation issued by the tax authorities of the country in which the claimant is established that it is registered for VAT purposes (or a similar tax). This certificate may not be more than one year old.

The tax authorities must return the originals of the invoices and import documents to the claimant within 60 days following the date of submission, but they can mark the relevant documents so they cannot be used on subsequent applications.

**E-invoicing**

There is no specific procedure to reclaim VAT under Directive 2008/09/EC or the 13th Directive on the basis of e-invoices.
Slovenia

Slovenian VAT is known as “Davek na dodano vrednost” (DDV).

The standard VAT rate is 20%, and there is a reduced rate of 8.5%.

An extensive overview of the VAT rates applied in Slovenia can be found at: http://ec.europa.eu/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm

It is not necessary to appoint a Slovenian fiscal representative to claim a VAT refund based on Directive 2008/09/EC or the 13th Directive.

**EU businesses (Directive 2008/09/EC)**

**Eligibility for refund**

A foreign taxable person is entitled to recover Slovene VAT if the following conditions are satisfied:

- The business is not registered, liable or eligible to be registered for VAT in Slovenia;
- The business does not have residence, its seat or a fixed establishment in Slovenia;
- The business has not carried out any taxable supplies in Slovenia, except for:
  - Certain tax-exempt cross-border transportation (and related supporting activities) from/to non-EU countries; or
  - Supplies for which the reverse charge mechanism applies.
- For supply of goods or services carried out by Slovene taxable persons and used for transactions for which they are entitled to deduct VAT in their country of residence. The VAT refund is possible in the same proportion as the VAT deduction of claimants in their country of residence.

**Non-refundable VAT**

VAT cannot be recovered for:

- Yachts and boats for sport and amusement, fuel, lubricants, spare parts and closely related services;
- Aircraft and fuel, lubricants, spare parts and connected services;
- Cars and motor bikes and fuel, spare parts and related services;
- Accommodation, meals and beverages, unless these costs are incurred by a taxable person in the course of supplies made as part of their economic activity; and
- Entertainment expenses.
There are exceptions to these restrictions.

**Making claims**

**Minimum amounts**

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50.

**Time limits**

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December).

If a claimant submits one refund claim for the remainder of a calendar year and then receives additional invoices from certain suppliers, it is possible to submit another refund claim in a yearly VAT refund claim for the reminder of the calendar year.

**Filing**

The application must be electronically submitted (in Slovene or English) through the portal of the tax authorities in the country in which the claimant is established (http://edavki.durs.si/OpenPortal/Pages/StartPage/StartPage.aspx for companies established in Slovenia) at the latest on 30 September of the calendar year following the refund period. The deadline will not be extended.

The request must be submitted by the claimant or an authorized person if certain requirements are met. The authorized third party does not need to be established in Slovenia. A person acting on behalf of the claimant in another EU member state must however first obtain a tax identification number (applicable to persons established or residing outside Slovenia) and a qualified digital certificate, which allows access to eDavki – the electronic system of the Slovenia tax authorities. Taxable persons granting authorization for representation in VAT refund procedure in another EU member state also must complete a special authorization form specifically designed for the eDavki system.

When acting as the member state of establishment, the Slovene authorities will issue a confirmation of receipt of the VAT refund claim.

When acting as the member state of refund, the Slovene authorities will issue a confirmation of receipt of the VAT refund claim.

**IT requirements**

Slovene taxpayers registered for VAT purposes are allowed to file their refund claims electronically using the e-Davki web service. Registration with the system is required, after which access is granted using a digital certificate. This digital certificate may be obtained by contacting HALCOM d.d., one of the issuers of digital certificates.
The information must be manually uploaded on a line-by-line basis.

The electronic form is divided into two main sections:

- General information relating to the taxpayer and the period for which the refund is requested;
- List of invoices or import documents, in which each document can be manually typed and must include the following:
  - Information relating to the supplier’s registered office;
  - Slovene VAT number (except for imports) of the supplier;
  - Date and number of the invoice or import document;
  - Taxable basis and the amount of VAT (in EUR), calculated on the invoice or import document (in EUR);
  - Pro rata, if any; and
  - Nature of the goods or services acquired marked with codes, prescribed by the Slovene VAT Regulation.

No annexes are required as attachments to the refund application, because supporting documents only have to be included at the request of the Slovene tax authorities. If supporting documents have been requested, annexes can be uploaded taking the following into account:

- Maximum one file per country for which a reclaim has been introduced; and
- Maximum file size: 5MB.

Once the claim is submitted, the taxpayer will receive a confirmation from the website, referencing the application.

An automatic upload on the portal is possible. There is no specific software required/available except that the taxable person must obtain the digital certificate for entering e-Davki.

Attachments may be in the form of a PDF, JPEG, TIFF or zip file.

**Follow up on submitted claims**

When a claimant has filed a VAT refund claim in its own country, a VAT refund claim can be followed up by the applicant or an authorized representative, but it is recommended that the authorization be submitted at the start of procedure for claiming the VAT refund. The special authorization format is not described, but it must contain detailed information and indicate that the authorization is issued for the purpose of a VAT refund, the date when the authorization starts and ends (it can be stated that the authorization is valid until cancellation), date and place of issuance and be signed by both parties. If the claimant wants to appoint a representative to receive the VAT refund, the authorization must include this, as well as the bank account information where the refund will be sent. In general, the authorization need not be notarized, but current practice is that the authorization must be notarized if the amount of the VAT refund claim exceeds EUR 4,000 and the funds are transferred to the account of its representative and if the tax authorities have doubts about the authenticity of the authorization.
The authorization must be submitted electronically to the tax authorities as an attachment at the start of procedure for claiming the VAT refund (scanned document) or sent to the tax authorities by post where the original is kept until the authorization has expired.

When acting as the member state of refund, the Slovene authorities will request a third party service provider to prove its authorization to follow up on the status of a VAT refund claim.

**Supporting documentation**

No supporting documents are required, unless so requested by the Slovene tax authorities.

**Refunds and appeals**

The Slovene tax authorities must issue a decision on the refund claim within four months of receipt of the claim:

- The authorities can accept the claim and notify the claimant via electronic means;
- The authorities can reject the claim in whole or in part and notify the claimant via registered mail; or
- The authorities can request additional information and notify the claimant via electronic means. The claimant must provide all information within one month of receipt of the request.

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request.

If a refund is granted, it will be processed in Euro within 10 business days after the relevant period and paid to the bank account number provided to the authorities. This bank account can be held by the claimant, a proxy holder or any other person.

The Slovene tax authorities will be liable for late payment interest if the refund is not processed in a timely manner.

If the refund is not granted, the grounds for rejection of the application will be stated. An appeal against the denied claim can be made to the Slovene tax authorities within 15 days from the day of issuing the decision.

**Non-EU businesses (13th Directive)**

**Eligibility for refund**

Reciprocity is required. The status of reciprocity can be checked at:

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than six months, the amount for which application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than EUR 50.

Time limits

The application must cover a period of not less than six consecutive calendar months (e.g. from 1 January to 30 June) in one calendar year or not more than one calendar year. However, applications may relate to a period of less than six months where the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

The application must be submitted to the Slovene tax authorities within six months of the end of the calendar year in which the tax became chargeable, i.e. by 30 June of the following year.

Application forms

Since 1 July 2012, all non EU VAT refund claims should be submitted in electronic form. For such submission, a Slovene tax number is required. The applicant therefore needs to submit a DR-04 form (application for the mention of a legal person into the tax register).

The application must be electronically submitted through the Slovenian Tax Authorities web portal eDavki (http://edavki.durs.si/OpenPortal/Pages/StartPage/StartPage.aspx) for which a qualified digital certificate is required. The submission either is possible directly through the electronic portal by the claimant or by an authorised person. This third party could be a non-established company. A non established person acting on behalf of a claimant must first obtain a tax identification number and a qualified digital certificate that allows access to eDavki.

The application must be submitted through the web portal eDavki in electronic form. It should to be completed in Euro. An example of the form in the Slovene language may be found at the address given below:

http://www.uradni-list.si/files/RS_-_2011-082-03493-OB~P003-0000.PDF.

Supporting documentation

The following documents must be submitted with each application:

- Copies of invoices, import documents or credit notes;
- A confirmation that the claimant has not carried out any taxable activities in Slovenia during the period for which the refund application applies;
• A certificate of VAT status confirming that the claimant is registered for VAT purposes in its country of residence. The certificate may not be more than one year old; and
• A power of attorney if a third party submits an application on behalf of the claimant.

E-invoicing

There is no specific procedure to reclaim VAT under Directive 2008/09/EC or the 13th Directive on the basis of e-invoices.
Spain

Spanish VAT is known as “Impuesto sobre el Valor Añadido” (IVA).

The standard VAT rate is 21%, and there are reduced rates of 10% and 4%.

The Canary Islands, Ceuta and Melilla are not considered part of the EU for VAT purposes.

An extensive overview of the VAT rates applied in Spain can be found at:


It is not necessary to appoint a Spanish fiscal representative to claim a VAT refund based on Directive 2008/09/EC, but it is required for a refund claim under the 13th Directive.

**EU businesses (Directive 2008/09/EC)**

**Eligibility for refund**

A foreign taxable person is entitled to recover Spanish VAT if the following conditions are satisfied:

- The business does not have residence, a seat or a fixed establishment in Spain from which it carries out taxable transactions; or it has a fixed establishment in Spain but it is not involved in the transactions carried out within the VAT territory and;
- The business has not carried out any taxable transactions in Spain, except for:
  - Certain tax-exempt cross-border transportation from/to non-EU countries; or
  - Supplies for which the reverse charge mechanism applies.

**Non-refundable VAT**

VAT cannot be recovered on:

- Entertainment expenses;
- Food and drinks, tobacco;
- Goods and services considered as gifts to employees, clients or third parties; and
- Jewels and precious stones.

VAT on accommodation, restaurant and travel expenses will be refundable only to the extent the expenses are deductible for personal and corporate income tax purposes.
VAT incurred on car rentals and fuel will, in principle, be refundable only if the car is exclusively used and affected for business activities. If not exclusively used for business activities, refunds of VAT on car purchases, car importations and car leases will be possible, but only if the car can be considered an investment good for Spanish VAT purposes (i.e. it must be used for at least one year within the company), and only for the proportion that the vehicle is used for business purposes (in principle, a business use of at least 50% will be required).

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year, it may not be less than EUR 50.

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

If the claimant has submitted a refund claim and then receives additional invoices, the claimant must cancel the previously submitted claim through the website of the country or residence and complete a new claim including all invoices. If the foreign website does not allow cancellation of the first claim, the Spanish tax authorities suggest lodging a writ before them, explaining that for extraordinary circumstances the company was unable to cancel the claim.

Procedure

Filing

The application must be submitted electronically through the website of the tax authorities of the country in which the claimant is established (https://www.agenciatributaria.gob.es/AEAT.sede/tramitacion/GZ09.shtml for companies established in Spain) at the latest on 30 September of the calendar year following the refund period. The deadline will not be extended.

The request must be submitted on Form 360 by the applicant or an authorized person. Electronic submission is only possible through a user certificate delivered by the Spanish authorities, and only persons with a Spanish ID Number (NIF) or NIE can obtain a user certificate.
To gain access to the website of the tax authorities, a digital certificate must be obtained at:


When acting as member state of establishment, the Spanish authorities must issue a confirmation of receipt of the VAT refund claim.

When acting as member state of refund, the Spanish authorities must issue a confirmation of receipt of the VAT refund claim.

**IT requirements**

Taxpayers registered and established for VAT purposes in Spain must file their refund claim electronically on Form 360. The form can be obtained at:

https://www.agenciatributaria.gob.es/AEAT.sede/tramitacion/GZ09.shtml

The claimant also must satisfy the following conditions:

- Have a Spanish identification number;
- Have an electronic certificate issued by the Spanish tax authorities; and
- Be registered in the Safe Electronic Notifications Service to receive electronic notifications from the tax authorities.

The electronic form is divided into two main sections:

- General information relating to the taxpayer, the period for which the refund is requested and details of the bank where the refund will be paid;
- Annexes: scanned invoices/annexes can be uploaded taking the following into account:
  - Maximum one file per country for which a reclaim has been introduced;
  - File types accepted: PDF or TIFF;
  - Maximum file size: 5MB;
  - Standard scanning preference: Black and white / max 200 dpi.

The form can be filed through a data upload, so it is not necessary to manually input the data on a line-by-line basis. In such case, only a TXT format is allowed for the upload. The required format and content of the file to be uploaded can be found at:

http://www.agenciatributaria.es/AEAT/Contenidos_Comunes/La_Agencia_Tributaria/Ayuda/Disenyos_de_registro/Ayudas/DR360_10.pdf

The Spanish tax authorities must notify the claimant of receipt of the application, sending an electronic receipt to the claimant and assigning a file number to the application.

Where Spain is the country of establishment, the Spanish tax authorities must decide whether they will forward the refund claim to the tax authorities of the country where the VAT was incurred within 15 days of receipt of the claim.
If the application does not meet all the requirements, the authorities must inform the claimant that it will not be forwarded to the member state where the VAT was incurred. Rejection of the claim could be due to any of the following circumstances:

- The claimant does not have the status of a business or a professional acting as such;
- The claimant only carried out transactions that are not eligible for a full tax deduction;
- The claimant carries out taxable activities under the special agriculture, livestock breeding and fishing schemes or an equivalent scheme.

The claimant may lodge an appeal with the Spanish tax authorities provided the claimant has a digital signature.

**Follow up on submitted claims**

The claimant or its tax representative are authorized to manage notifications from the authorities through the website or through a power of attorney granted at the tax office.

When acting as the member state of refund, the Spanish authorities may request a third party service provider to prove its authorization to follow up on the status of the refund claim.

**Supporting documentation**

The general threshold for the submission of an electronic copy of an invoice is where the taxable basis on the invoice or import document is EUR 1,000 more. However, where the invoice relates to fuel costs, the threshold for providing a copy is set at EUR 250. The serial number used in the application form must be included on the documents.

The Spanish authorities may request additional documents/information from the claimant, third parties or the tax authorities where the claimant is established (e.g. authorization document from the foreign taxpayer stating that payment may be granted to a third party).

The Spanish tax authorities also must notify a claimant (by email) about any other communications that the member state of refund may send via the Spanish authorities.

**Refunds and appeals**

The Spanish tax authorities must issue a decision on the refund claim within four months of receipt of the claim:

- The authorities can accept the claim and notify the claimant via electronic means;
- The authorities can reject the claim in whole or in part and notify the claimant via registered mail; or
- The authorities can request additional information and notify the claimant via electronic means. The claimant must provide all information within one month of receipt of the request.
The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request.

If a refund is granted, it will be processed in Euro within 10 business days after the relevant period and paid to the bank account number provided to the authorities. The bank account holder must be the claimant or a filing party with a power of attorney specifically authorising them to collect the refund. If the claimant has not provided a Spanish bank account number, costs arising from the bank transfer will reduce the amount of the refund.

The Spanish tax authorities will be liable for late payment interest if the refund is not processed in a timely manner.

If the refund is not granted, the grounds for rejection of the application will be stated. An appeal against a denied claim can be made to the Spanish tax authorities within 15 days of receipt of the notification (tax assessment). However, this time limit may be extended upon request. If this appeal is not successful, the claimant can initiate proceedings before the national court.

Non-EU businesses (13th Directive)

Eligibility for refund

A non-EU business must appoint a representative established within the Spanish VAT territory to submit the refund claim and who will be jointly and severally liable if an undue refund is paid. The representative must have a notarized and sealed (with The Hague apostille) power of attorney.

Reciprocity is required. Spain has concluded reciprocity agreements with Canada, Israel, Japan, Monaco, Norway and Switzerland.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount must be higher than EUR 50.

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December).

The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.
The application must be submitted to the Spanish tax authorities within nine months of the end of the calendar year in which the tax became chargeable, i.e. by 30 September of the following year. The deadline will not be extended.

**Application form**

The application is made on Form 361 available on the website of the Spanish authorities and it must be filed electronically:

https://www.agenciatributaria.gob.es/AEAT.sede/Inicio/Procedimientos_y_Servicios/Impuestos/IVA/Modelo_360_Modelo_os_en_el_territorio_en_el_que_soportan_el_Impuesto/Tramites/MODELO_361_Solicitudes_devolucion_IVA_terceros_paises_con_reciprocidad/MODELO_361_Solicitudes_devolucion_IVA_terceros_paises_con_reciprocidad.shtml

**Supporting documentation**

The following documents must be submitted with each application:

- A statement by the claimant or its tax representative confirming that the claimant does not carry out taxable supplies within the Spanish VAT territory, except for:
  - Certain tax-exempt cross-border transportation from/to non-EU countries; and
  - Supplies for which the reverse charge mechanism applies.
- If the claimant has a fixed establishment in Spain, it must inform the authorities that it is not engaging in any VAT taxable activities in Spain;
- A commitment by the claimant or its representative to repay any undue VAT amounts received; and
- An original certificate issued by the tax authorities of the country in which the claimant is established showing that the claimant carries out taxable transactions in that country.

**E-invoicing**

There is no specific procedure to reclaim VAT under Directive 2008/09/EC or the 13th Directive on the basis of e-invoices.
Sweden

Swedish VAT is known as “Mervärnesskatt” (MOMS).

The standard VAT rate is 25%, and there are reduced rates of 12%, 6% and 0%.

An extensive overview of the VAT rates applied in Sweden can be found at: http://ec.europa.eu/comm/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm

It is not necessary to appoint a Swedish fiscal representative to claim a VAT refund under Directive 2008/9/EC or the 13th Directive.

EU businesses (Directive 2008/9/EC)

Eligibility for refund

A foreign taxable person is entitled to recover Swedish VAT if the following conditions are satisfied:

- The business is not registered, liable or eligible to be registered for VAT in Sweden;
- The business does not have residence, a seat or a fixed establishment in Sweden; and
- The business has not carried out any taxable supplies in Sweden, except for:
  - Certain tax-exempt cross-border transportation from/to non-EU countries;
  - Supplies for which the reverse charge mechanism applies;
  - Electronically provided supplies where the foreign taxable person opted for application of the special regime for non-established taxable persons supplying electronic services to non-taxable persons.

Non-refundable VAT

VAT cannot be recovered on:

- Permanent accommodation;
- Travel services (only applicable to persons supplying travel services);
- Unreasonable entertainment services;
- Purchase of motor vehicles; and
- Car rentals (these are 50% refundable), with certain exceptions for
  - Vehicles intended to be sold or leased by a taxable person whose particular economic activity involves the sale or leasing of motor vehicles;
– Vehicles intended to be solely used for passenger transport for hire or reward; and
– Vehicles intended to be used for driving license education and transport of the deceased.

Making claims

Minimum amounts
If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than SEK 4,000 (EUR 400); if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than SEK 500 (EUR 50).

Time limits
The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December). The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

Once a claimant submits a refund claim for a certain period, it is not possible to submit another claim for that period. Additional invoices received, however, may be included in a future claim. It also should be noted that, when using the web service of the Swedish tax authorities, invoices can be registered without submitting a claim. The data is for 90 days and the claimant may add other invoices to the claim during this time.

Procedure

Filing
The application must be submitted electronically through the portal of the tax authorities of the country in which the claimant is established (http://www.skatteverket.se/4.76a43be412206334b8980001256.html for Swedish taxpayers) at the latest on 30 September of the calendar year following the refund period. The deadline will not be extended. The request must be submitted by an authorized person, who must have a Swedish e-identification or a dedicated electronic certificate issued by the Swedish Tax Agency.

When acting as the member state of establishment, the Swedish authorities will issue a confirmation of receipt of the VAT refund claim.

When acting as the member state of refund, the Swedish authorities will issue a confirmation of receipt of the VAT refund claim.

IT requirements
Swedish taxpayers that are registered for VAT purposes must file their refund claims electronically using the web service of the Swedish tax authorities.
Access is granted using a Swedish e-identification. The claimant must have a Swedish personal identification number to obtain an e-identification. Agents established outside Sweden that cannot use a Swedish e-identification will be granted a dedicated electronic certificate issued by the Swedish Tax Agency. The Swedish company will have to submit Form SKV 4852UTL, under which it appoints a representative to act on its behalf. This solution is provisional and applies only for EU refund claims.

The preparation and filing of the form must be done through the website of the tax authorities on a line-by-line basis.

A claimant must notify the tax authorities as to who is authorized to submit the application (it is possible to use a representative).

The electronic form is divided into seven sections:

- General information relating to the taxpayer, the country and period for which the claim is made;
- Information on the representative, if applicable;
- Information on the business of the claimant, including the NACE-code and bank information for the repayment;
- List of invoices, including invoice numbers and VAT amount;
- Upload of invoices if required by the recipient country:
  - File types accepted: JPG/JPEG, PDF, TIFF or zip;
  - Maximum file size: 5Mb;
  - Standard scanning preference: Black and white/max 200 dpi.
- Completed application; and
- Receipt.

Automatic upload on the portal is possible. No specific software is required.

**Follow up on submitted claims**

The person authorized to file the VAT refund claim is the only person who can follow up on the status of the claim. The identity of this person is provided to the authorities with the claim.

When acting as the member state of refund, the Swedish authorities will not request a third party service provider to prove its authorization.

**Supporting documentation**

From a Swedish perspective, no invoice copies are required for the application. However, the Swedish authorities can request invoices or additional documents/information if there are questions about the application.
Refunds and appeals

The Swedish VAT authorities must issue a decision on a refund claim within four months of receipt of the claim:

- The authorities can accept the claim and notify the claimant via electronic means;
- The authorities can reject the claim in whole or in part and notify the claimant via electronic means;
- The authorities can request additional information and notify the claimant via electronic means. The claimant must provide all information within one month of receipt of the notification.

Where additional information is requested, the period in which the authorities must make a decision will be extended to two months from the date the additional information is received (however, the authorities have six months to make a decision starting from the day the application is received) or eight months (if the authorities request additional information after the first request).

If a refund is granted, it will be made in SEK within 10 business days after the relevant period and paid to the bank account number provided to the authorities. This bank account can be held by the claimant, a proxy holder or any other person. If payment is made to an account in another EU member state, bank fees will be deducted from the amount payable.

The Swedish VAT authorities will be liable for late payment interest if the refund payment is not processed in a timely manner.

If the refund is not granted, the grounds for rejection of the application will be stated. An appeal against the denied claim may be made to the Swedish tax authorities before the end of the sixth year from the calendar year to which the application relates. If this appeal is not successful, the claimant can initiate proceedings before the County Administrative Court within two months of receipt of the notification.

Non-EU businesses (13th Directive)

Eligibility for refund

Sweden does not apply the principle of reciprocity.

Making claims

Minimum amounts

If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than SEK 4,000; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than SEK 500.
Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 January to 31 March) in one calendar year and not more than one calendar year, unless the period represents the remainder of a calendar year (e.g. from 1 November to 31 December).

The application can relate to invoices or import documents not covered by previous applications in respect of transactions carried out during that calendar year.

The application must be submitted to the Swedish tax authorities within six months of the end of the calendar year in which the tax became chargeable, i.e. by 30 June of the following year.

Application forms

The application must be made on Forms SKV 5801 or SKV 5811 issued by the Swedish tax authorities (other EU forms will be accepted if they provide at least the content in the Swedish forms). The application must be completed in Swedish or English and all amounts must be shown in Swedish krona (SEK). When applying for a refund, the amount must be recalculated in SEK using the exchange rate applicable on the date of delivery (although the exchange rate on the invoicing date may be used if invoicing was made in close proximity to the time of delivery).

Whilst forms supplied by tax authorities of an EU member state are accepted, it is preferable to have the form printed in the same language as used in the application.

All invoices must be mentioned in the attachment to the application. An excel spreadsheet may be used to provide an overview of the claimed amounts, and if an invoice refers to underlying invoices, those documents also must be attached.

The application must be signed by a person who is legally entitled to represent the company (e.g. managing director). Otherwise, a letter of authority must be provided.

Entrepreneurs from Albania, Bosnia-Herzegovina, Croatia, Faeroe Islands, Greenland, Iceland, Macedonia, Montenegro, Serbia and Turkey must use Form SKV 5811 and send the form and supporting documents to:

Skatteverket
Utlandsskattekontoret
SE-205 31 Malmö
Sweden
T: +46 77 15 67 567
Fax: +46 10 574 62 03
E-mail: uk.malmo@skatteverket.se

The form is available at:

http://www.skatteverket.se/download/18.1a098b721295c544e1f80006615/581105.pdf
Entrepreneurs from all other countries must use Form SKV 5801 and send the form and supporting documents to:

Skatteverket
Utländsskattekontoret
SE-106 61 STOCKHOLM
Sweden
T: +46 77 15 67 567
Fax: +46 10 574 18 11
E-mail: stockholm@skatteverket.se

The form is available at:

http://www.skatteverket.se/download/18.58d555751259e4d661680007793/580115.pdf

Supporting documentation

The following documents must be submitted with each application:

- Original invoices, import documents or credit notes (copies are not accepted). The serial number as used in the application form must be included on the documents;
- A certificate issued by the tax authorities of the claimant’s home country stating that the claimant is an entrepreneur. The certificate must have been issued within the past year;
- Other documents that are necessary to assess whether the claimant is entitled to a refund; and
- A power of attorney if a third party submits the claim on behalf of the claimant.
Switzerland

Swiss VAT is known as “Mehrwertsteuer (MWST),” “Taxe sur la Valeur Ajoutée (TVA)” and “Imposta sul Valore Aggiunto (IVA).”

The standard VAT rate is 8%, and there are reduced rates of 3.8% on hotel accommodation services and 2.5% mainly on food (not in restaurants), medical products and books.

A Swiss fiscal representative must be appointed for a business to claim a VAT refund.

EU and non-EU businesses

Eligibility for refund

Foreign companies (whether or not located within the EU) that pay the tax on the supply of goods and services made to them within Switzerland by Swiss registered persons and that have been invoiced according to the regulations for these supplies or services and that use the supplies or services for business purposes generally are entitled to benefit from the VAT refund procedure.

The claimant must be resident or domiciled abroad and may not deliver goods or supply services in Switzerland, unless the services (not supplies) are subject to reverse charge treatment related to exempt transportation services or supplies under warranty. Any on-site work supplied within Switzerland (e.g. certain type of supply and installation work) will result in forfeiture of the claimant’s entitlement to input VAT recovery via the VAT refund procedure and could trigger the need for VAT registration, depending on the turnover. The claimant also must provide evidence of VAT registration (i.e. its status as a taxable person) in the country in which it is resident or has its business domicile, as well as evidence that the invoices on which its claim is based have been paid (see below supporting documents).

A VAT refund requires that full reciprocity be granted by the country in which the claimant is established or domiciled. Reciprocity exists with the following countries: Australia (from 1 January 2010), Austria, Bahrain (from 1 January 2011), Belgium, Bermuda Islands, Bulgaria (VAT refunds are only granted for input VAT on services related to attendance at conferences, seminars, congresses and similar events; for input VAT on services related to attendance at fairs, exhibitions and similar events; and for input VAT on transportation services), Canada (VAT refunds will be granted only for input VAT on accommodation services up to 30 days, exhibition costs and attendance at unofficial international conferences, seminars, etc.), Croatia (from 1 January 2011), Cyprus, Czech Republic (from 1 January 2004), Denmark (VAT refunds for input VAT on accommodation, food and beverages will be granted only up to 25%), Estonia (from 1 January 2004), Finland, France and other countries.
Reciprocity also exists in Germany (a VAT refund will not be granted for input VAT on fuel and travel costs on a per diem basis), Greece, Hong Kong, Hungary, Ireland, Israel (various supplies are zero rated), Italy, Japan, Lithuania, Luxembourg, Macedonia, Monaco, Netherlands, Norway, Poland, Portugal, Saudi Arabia, Slovakia, Slovenia, Spain, Sweden, the U.K. (no reciprocity exists with Jersey, Guernsey and the other Anglo-Norman Islands, i.e. Alderney, Herm and Sark), Latvia (from 1 January 2006), Romania (from 1 January 2008), Taiwan (from 1 July 2010), Turkey (from 1 January 2008; a VAT refund will be granted only for input VAT on transportation services, fuel and services related to the attendance to exhibitions and fairs) and the U.S.

Non-refundable VAT

A refund will not be granted for VAT incurred on, amongst other things:

- Supplies of goods and services not used for business purposes;
- Foreign travel agencies on deliveries and services refunded if such costs are re-invoiced to their customers;
- Incorrectly completed invoices or cash receipts;
- Missing proof of payment; and
- VAT charged on exempt or zero-rated transactions and transactions that are outside the scope of a supply.

VAT will not be refunded to residents of countries that do not have a reciprocity agreement with Switzerland. Wrongly invoiced Swiss VAT will not be refunded by the Swiss federal tax authorities.

Making claims

Minimum amounts

The minimum VAT amount per year for a refund is CHF 500; a refund will not be issued for a total amount less than CHF 500.

Time limits

The application for a VAT refund must be made from the end of the calendar year until six months after the year in which the supply was invoiced, i.e. by 30 June of the following year.

A claimant can only submit one refund claim per year. Late claims will not be accepted and the deadline will not be extended. The postmark date is used as the date of submission.

Application forms

Starting 1 January 2012 if services have been purchased both in Switzerland (incl. import) and in the Principality of Liechtenstein, then the VAT refund application has to be made in each country separately.
The refund application is made on Forms 1222 and 1223 issued by the Swiss federal tax authorities (EU forms will not be accepted). The forms must be completed in German, French or Italian. The application must be typed or completed in block letters. Claim forms can be obtained at: http://www.estv.admin.ch/d/mwst/themen/vat/vatrefund.html.

Because the refund application must be filed in Swiss francs, invoices issued in a foreign currency must be converted into Swiss francs using the monthly average exchange rate or the corresponding current day's rate, both of which are published on the website of the Swiss federal tax authorities. The internal group exchange rate also may be used.

VAT on imports may be refunded only if the entrepreneur, after importing the goods, can use the goods in its own name and the entrepreneur must be in possession of the original documents.

It is likely, however, that a foreign entrepreneur will render Swiss domestic supplies after the importation and, thus, will not be entitled to use the VAT refund procedure, but might be required to request local VAT registration instead.

The form and supporting documentation must be sent to the tax authorities at:

Eidgenössische Steuerverwaltung
Hauptabteilung Mehrwertsteuer
Schwarztorstrasse 50
3003 BERN
Switzerland
T: + 41 31 322 21 11 (for VAT recovery questions)
www.estv.admin.ch

Applications cannot be filed electronically.

The fiscal representative, which must be established in Switzerland (and can be an individual or a company), has to file the VAT refund forms and demonstrate its status with a power of attorney included with Form 1222. The forms have to be signed by the claimant and its representative.

The Swiss federal tax authorities will not issue a confirmation of receipt of the claim.

The claimant must provide the VAT authorities with an overview of the claimed amounts in Form 1223. Since Form 1223 is mandatory, an additional excel spreadsheet is not required.

**Follow up on submitted claims**

The claimant and the fiscal representative can follow up on a VAT refund claim. There is no electronic portal available.
Supporting documentation

The following documents must be submitted with each claim application:

- Original supplier invoices and customs clearance forms (copies are not accepted) that are issued in the name of the claimant and that meet the formal legal requirements of article 26 § 2 of the VAT Law; and

- A statement of taxable status, e.g. a certificate of VAT registration in an EU member state or Form IRS 6166 for the U.S. (this form is based on the information included in Form No. 8802).

An identification number is granted by the authorities and may be used for the next refund claim.

Refunds and appeals

The Federal Tax Administration handles VAT refund applications in chronological order, i.e. from the date of receipt (if all necessary documents are available), so it is in the claimant’s interest to send the forms as early as possible.

Repaysments are in Swiss Francs and are paid to a Swiss or foreign bank account of a non resident business or its fiscal representative.

Payments are usually processed within six months.

Late payment interest is paid as from the 181th day after the complete VAT refund claim is filed if full reciprocity is granted by the country in which the claimant is resident or domiciled (currently, only Belgium, Germany, Italy and Spain grant full reciprocity for late payment interest).

If the VAT authorities reject the refund claim, the claimant can request a formal decision that can be appealed. An appeal must be filed with the Federal Tax Administration within 30 days of receipt of the decision. Decisions on the appeal can be further appealed to the Federal Tax Appeals Commission. Decisions on complaints to the Commission can be appealed within 30 days to the Supreme Court.
United Kingdom

U.K. VAT is known as “Value Added Tax” (VAT).

The standard VAT rate is 20%, and there are reduced rates of 5% and 0%.

Goods and services supplied to or from the Isle of Man are regarded as having been supplied within the U.K. The Channel Islands are not part of the U.K. or the EU for VAT purposes.

An extensive overview of the VAT rates applied in the U.K. can be found at: http://ec.europa.eu/comm/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm

It is not necessary to appoint a U.K. fiscal representative to claim a VAT refund based on Directive 2008/09/EC or the 13th Directive.

**EU businesses (Directive 2008/09/EC)**

**Eligibility for refund**

A foreign taxable person is entitled to recover U.K. VAT if the following conditions are satisfied:

- The business is not registered or liable to be registered for VAT in the U.K.;
- The business does not have residence, it seat or a fixed establishment in the U.K.;
- If no such establishment exists, the person is not ordinarily resident or domiciled in the UK;
- The business has not carried out any taxable supplies in the U.K., except for:
  - Certain transportation and ancillary services carried out in connection with the international carriage of goods from/to non-EU countries; or
  - Services where the VAT on the supply is payable solely by the person to whom they are supplied.

**Non-refundable VAT**

VAT cannot be recovered on:

- Non-business supplies (if a supply covers both business and non-business use, VAT can be reclaimed on the business element of the supply);
- Supplies the claimant intends to use for carrying on an economic activity in the U.K. or that the claimant intends to export from the U.K. (i.e. economic activities, the place of supply of which is the U.K.);
• Business entertainment (VAT on basic entertainment for overseas customers can be recovered) and hospitality expenses and other expenses on which the recovery of VAT is restricted in the U.K.;

• Goods and services purchased for resale (e.g. as part of package holiday) and that are for the direct benefit of travellers;

• VAT that has been incorrectly invoiced or where VAT has been charged on the dispatch of goods to another member state, or the export of goods outside the EU (this must be taken up with the supplier);

• The purchase or import of passenger motor vehicles, unless used wholly for business purposes; and

• Certain second-hand goods, such as antiques, for which a tax invoice will not be issued.

The goods or services on which VAT is being claimed must be for the purpose of carrying out economic activities in a country other than the U.K. and that would create the right to a VAT deduction in that country.

Where the supply of goods or services are used by the claimant for making exempt supplies without full recovery of VAT on related costs, it is first necessary to identify the proportion of VAT that would have been recoverable by the person in its country of establishment on such supplies. The recoverable amount is then calculated by reference to the proportion of the VAT that would be recoverable in the U.K. by the person where he acquired the goods and services in the course of carrying on the business in the U.K. (i.e. by applying the rules set out above)

Not more than 50% of VAT can be recovered on the lease of passenger motor vehicles not used solely for business purposes.

**Making claims**

**Minimum amounts**

The period covered by the application is known as the “refund period.” This must not be more than one calendar year or less than three calendar months (unless it covers the remainder of a calendar year for which claims already have been submitted covering more than nine months). If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than GBP 295; if the application relates to a period of a calendar year or the remainder of a calendar year, the amount may not be less than GBP 35.

**Time limits**

Properly completed applications must be submitted to the member state of establishment at the latest on 30 September of the calendar year following the refund year. If a company deregisters for VAT during the refund year, it must submit an application as soon as possible following deregistration.

The U.K. will accept corrected applications, but advice should be sought from the tax authorities (HMRC) on how these should be submitted through the electronic facility in the member state of the claimant.
The U.K. may impose penalties for applications that are incorrect, so if an error has been made on an application, a correction should be submitted as soon as possible. The correction procedure can be used to amend existing claim lines, a claim line cannot be deleted but the VAT value can be reduced to zero and no additional lines may be inserted. If an invoice has been omitted from an application, it should be included in a later application. The claims procedure also should be used to amend an email address or bank details if these change after the application is submitted. Corrected applications must be submitted by the same deadline as original applications, that is, by 30 September of the year following the year in which the VAT was incurred.

Procedure

Filing

The application must be submitted electronically through the portal of the country where the claimant is established at the latest on 30 September of the calendar year following the refund period. This deadline will not be extended.

A claimant can appoint an agent (which can be a company not established in the U.K.) to claim a VAT refund on its behalf. Where an agent is used to submit an application, the claimant must submit a letter of authority, in hard copy, to the U.K. Overseas Repayment Unit (ORU).

HMRC will accept the wording below for a letter of authority:

'I [name and address of claimant] hereby appoint [name and address of agent] to act on my behalf in connection with any application I make to the Commissioners of HM Revenue and Customs under the Value Added Tax Regulations 1995 as from time to time amended or replaced. Any repayment of VAT to which I am entitled pursuant to any such application made on my behalf by my above named agent shall be paid to [name and address of payee].

Date Signed [by the claimant]'

This letter must be sent to the ORU at:

HM Revenue and Customs
VAT Overseas Repayment Unit
PO Box 34
Foyle House
Duncreggan Road
Londonderry
BT48 7AE
UK

When acting as the member state of establishment, the U.K. authorities will issue a confirmation of receipt of the VAT refund claim.

When acting as the member state of refund, the U.K. authorities will issue a confirmation of receipt of the VAT refund claim.
IT requirements

U.K. taxpayers registered for VAT purposes are allowed to file their refund claim electronically using HMRC’s online portal.

The claimant business will need to have its VAT 4 Certificate of U.K. VAT registration and a copy of its latest submitted VAT return to follow the on-screen instructions. An activation PIN number will be mailed to the business address registered with HMRC within set time limits (currently seven to 10 days). Once this is received, the claimant will have 28 days from the date of the letter to activate the service.

The electronic form is comprised of standard information and specific invoice information.

The preparation and filing of the form should be done through the following web portal: http://www.gateway.gov.uk/. Information must be input manually on a line-by-line basis.

Standard Information fields:

- Name and address;
- Electronic contact address (email address);
- Description of the business activity to which the goods and services to be claimed relates. The electronic portal will permit up to three business activities to be entered using the relevant NACE codes;
- Period of application;
- Declaration that the company has not made any supplies of goods or services in the U.K. during the refund period (except for those specified above);
- VAT registration number; and
- Specified bank account details to include IBAN and BIC codes.

Specific invoice information:

- Name and address of the supplier;
- Except in cases of importation, VAT identification number or tax reference number of the supplier including the prefix GB;
- Date and number of the invoice or import document;
- Taxable amount and amount of VAT expressed in the currency of the member state of refund;
- Amount of deductible VAT expressed in pounds sterling. This is the amount of VAT recoverable taking into account any partial exemption restriction in the member state of establishment and any restriction on the recovery of input tax applying in the member state of refund;
- Nature of the goods and services acquired, described according to the following expenditure codes.
  - Fuel;
  - Hiring of means of transport;
  - Expenditure relating to means of transport (other than in the first two bullets);
  - Road tolls and road user charges;
– Travel expenses, such as taxi fares, public transport fares;
– Accommodation;
– Food, drink and restaurant services;
– Admissions to fairs and exhibitions;
– Expenditure on luxuries, amusement and entertainment; and
– Other.

Sub-codes in addition to the main codes set out above, also are required. Where applicable, these sub-codes will appear as completion options on the electronic portal. Where code 10 is used, without an accompanying sub-code, a narrative description of the goods or services must be entered in a free text box.

If an invoice includes items covering more than one expenditure code, the code relating to the highest proportion of expenditure is the one that should be used.

Where required, scanned invoices/annexes can be uploaded via the HMRC website/portal taking the following into account:

- Maximum one file per country for which a reclaim has been introduced;
- File types accepted: JPEG, PDF or TIFF;
- Maximum file size: 5MB;
- Standard scanning preference: Black and white / max 200 dpi.

Once the claim is filed, the taxpayer will receive an instant confirmation delivered by the website mentioning the reference number of the request.

The above can be uploaded on the HMRC portal through the following link (after the claimant has registered): https://online.hmrc.gov.uk/registration/

**Follow up on submitted claims**

An authorized agent can be appointed to Follow up on submitted claims.

An agent can register to enable himself to file a refund application on behalf of its clients, and additional security procedures have been built into the online application process for agents to ensure that only authorized persons can access the information in the application.

As a security measure, the activation PIN number is mailed to the business. The 28-day activation period, therefore, will still apply and the business should forward the PIN to its agent in time for him to complete the activation process within 28 days; otherwise, the PIN will expire and the process will have to be repeated.

To ensure agent/client confidentiality, HMRC’s customer contact staff cannot discuss applications with an agent who does not provide the full application reference number. If no application reference is quoted, only the client can discuss the application with HMRC. In addition, the company that submitted the VAT refund can follow up with the VAT authorities on the status of the VAT refund claim.
To grant third parties access to the information, the VAT authorities will first require specific documents. Claimants and their agents must use the VAT for Agents online service to set up an authorization for VAT even if the claimant has already completed a paper authorization Form 64-8.

In addition, claimants that use an agent to submit their application and/or receive payment of refunds on their behalf must submit a letter of authority, in hard copy, to the U.K. ORU.

When acting as the member state of refund, the U.K. authorities will ask a third party service provider to prove its authorization to follow up on the status of a VAT refund claim.

**Supporting documentation**

Only an electronic copy of invoices for which the taxable base of the invoice or import document exceeds the threshold of GBP 750 must be submitted with each application (GBP 200 for invoices relating to fuel costs). The serial number as used in the application form must be included on the documents.

**Refunds and appeals**

The U.K. VAT authorities must issue a decision within four months of the refund claim:

- The authorities can accept the claim and notify the claimant electronically;
- The authorities can reject the claim wholly or partially and notify the claimant via registered mail; or
- The authorities can request additional information and notify the claimant electronically. The claimant must provide all information within one month of receipt of the request.

The period in which the authorities must make a decision will be extended to six months where additional information is requested or eight months where the authorities request additional information after a first request.

If a refund is granted, it will be processed in pounds sterling within 10 business days after the relevant period and paid to the bank account referenced in the application. This bank account can be held by the claimant, a proxy holder or any other person.

The U.K. tax authorities will be liable for late payment interest if the payment is not processed in a timely manner.

If the refund is not granted, the grounds for rejection of the application will be stated. An appeal against a denied claim may be made to the U.K. tax authorities (for review by an independent officer) within 30 days of the date of the rejection letter. An appeal should be submitted to the address provided in the rejection letter.

If, following this process, the decision to reject the claim is upheld, the decision can be appealed to an independent Tribunal.
Non-EU businesses (13th Directive)

Eligibility for refund

If the claimant is registered for business purposes in a non-EU country, it can use the 13th Directive procedure to reclaim VAT paid in the U.K., provided the claimant:

- Is not registered, liable or eligible to be registered for VAT in the U.K.;
- Do not have a place of business or other residence in the EU; and
- Does not make any supplies in the U.K. (other than transportation services related to the international carriage of goods or services where VAT is payable by the person in the U.K. to whom the supply is made.

It is also a condition of the scheme that the claimant's own country allows similar concessions to U.K. traders in respect of its own turnover taxes. The application will be rejected on these grounds if the claimant's own country has a scheme for refunding these taxes, but refuses to allow U.K. traders to use it.

Non-refundable VAT

The scheme to reclaim VAT cannot be applied on:

- Non-business supplies (although if a supply covers both business and non-business use, VAT can be reclaimed on the business element of the supply);
- A supply used or to be used to make a supply in the U.K.
- The supply or importation of most ordinary business cars; only 50% of the VAT incurred on the hire of lease of a car for mixed business and private purposes is allowed;
- Certain second-hand goods, such as cars and antiques, for which a tax invoice is not issued;
- Business entertainment/hospitality expenses (except for VAT on basic entertainment for overseas customers);
- Exports of goods (although these will be zero-rated provided the supplier has the necessary evidence); or
- Goods and services, such as hotel accommodation, purchased for resale and which are for the direct benefit of travellers; and
- Any supply used or to be used to make an exempt supply outside the U.K. (for this purpose, an exempt supply is a supply described as exempt in Schedule 9 to the VAT Act 1994, whether or not the place of the supply is in the U.K.).

If the claimant has to arrange for goods to be imported into the U.K., it can reclaim any VAT due, provided there is no other VAT relief available at import, but the scheme cannot be applied if, as a result of importing the goods, the claimant becomes liable to register for VAT purposes in the U.K.

Making claims

Minimum amounts

If the application is for a period covering less than 12 months, the total amount of VAT claimed must not be less than GBP 130.
However, when the application is for the full 12 months of the prescribed year, or there are less than three months remaining in the prescribed year, the amount of VAT claimed must not be less than GBP 16.

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from 1 July to 30 September) of the prescribed year and not more than a prescribed year. The prescribed year is the 12 month period from 1 July to 30 June. However, applications may relate to a period of less than three months where the period represents the remainder of a prescribed year (e.g. from 1 May to 30 June). Such applications may also relate to invoices or import documents not covered by previous applications that concern transactions completed during that year.

The application must be submitted to the U.K. tax authorities within six months of the end of the calendar year in which the tax became chargeable, i.e. by 31 December. An extension of this deadline is not possible. If accepted, the payment will be made within six months of the application. The payment can either be made to the claimant’s non-U.K. bank account via SWIFT, a U.K. bank account or by payable order. Payments will be made in pounds sterling.

Application forms

The application can be made on Form VAT 65A, issued by the U.K. tax authorities. It must be completed in English. Application forms can be obtained online at: www hmrc gov uk or from the address below.

All invoices to which the claim relates must be listed in the attachment to the application form. An excel spread sheet may be used to provide an overview of the claimed amounts.

The application must be signed by a person who is legally entitled to represent the company (e.g. managing director). Otherwise, a letter of authority must be provided.

The form and supporting documentation must be sent to:

HM Revenue and Customs
VAT Overseas Repayment Unit
PO Box 34
Foyle House
Duncreggan Road
Londonderry
BT48 7AE
UK

Supporting documentation

The following documents must be submitted with each application:

- Original VAT invoices or proof of import VAT paid (copies are accepted if the originals are lost and the copies are certified by the supplier). The invoice number as used in the application form must be included on the documents;
A valid certificate from the officials of the claimant’s country showing that it is registered for business purposes in that country. When the certificate is applied for, it is recommended that all information the U.K. authorities will need to process the application be included. For example, if the invoices are made out in the claimant company’s trading style, the certificate must show this as well, as the name of the person registered.

The certificate must contain:

- The name, the address and official stamp of the authorizing body;
- Name and address;
- The nature of the business; and
- The business registration number.

An original certificate must be provided (a photocopy is not acceptable). The certificate is valid for one year, so once the certificate has expired, a new one will have to be obtained to submit with any subsequent applications.

If the application is rejected, the grounds for rejection will be provided. An appeal against a rejection may be made to the U.K. tax authorities (for review by an independent officer) within 30 days of the date of the rejection letter. The appeal should be sent to the address provided in the rejection letter.

If, following this process, the decision to reject the claim is upheld, the decision can be appealed to an independent Tribunal.

**E-invoicing**

There are no specific rules in relation to e-invoices. Therefore, as long as a valid invoice is used, the U.K. authorities will accept it and if the e-invoice contains all of the required information for a tax invoice in the U.K., it will be possible to include it in the claim.
Appendices
Appendix I—2008/09/EC Directive


Article 1

This Directive lays down the detailed rules for the refund of value added tax (VAT), provided for in Article 170 of Directive 2006/112/EC, to taxable persons not established in the member state of refund, who meet the conditions laid down in Article 3.

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Article 2

For the purposes of this Directive, the following definitions shall apply:

1. ‘taxable person not established in the member state of refund’ means a taxable person within the meaning of Article 9(1) of Directive 2006/112/EC who is not established in the member state of refund but established in the territory of another member state;

2. ‘member state of refund’ means the member state in which the VAT was charged to the taxable person not established in the member state of refund in respect of goods or services supplied to him by other taxable persons in that member state or in respect of the importation of goods into that member state;

3. ‘refund period’ means the period mentioned in Article 16 covered by the refund application;

4. ‘refund application’ means the application for refund of VAT charged in the member state of refund to the taxable person not established in the member state of refund in respect of goods or services supplied to him by other taxable persons in that member state or in respect of the importation of goods into that member state;

5. ‘applicant’ means the taxable person not established in the member state of refund making the refund application.
Article 3

This Directive shall apply to any taxable person not established in the member state of refund who meets the following conditions:

(a) during the refund period, he has not had in the member state of refund, the seat of his economic activity, or a fixed establishment from which business transactions were effected, or, if no such seat or fixed establishment existed, his domicile or normal place of residence;

(b) during the refund period, he has not supplied any goods or services deemed to have been supplied in the member state of refund, with the exception of the following transactions:

(i) the supply of transport services and services ancillary thereto, exempted pursuant to Articles 144, 146, 148, 149, 151, 153, 159 or 160 of Directive 2006/112/EC; (ii) the supply of goods and services to a person who is liable for payment of VAT in accordance with Articles 194 to 197 and Article 199 of Directive 2006/112/EC.

Article 4

This Directive shall not apply to:

(a) amounts of VAT which, according to the legislation of the member state of refund, have been incorrectly invoiced;

(b) amounts of VAT which have been invoiced in respect of supplies of goods the supply of which is, or may be, exempt under Article 138 or Article 146(1)(b) of Directive 2006/112/EC.

Article 5

Each member state shall refund to any taxable person not established in the member state of refund any VAT charged in respect of goods or services supplied to him by other taxable persons in that member state or in respect of the importation of goods into that member state, insofar as such goods and services are used for the purposes of the following transactions:

(a) transactions referred to in Article 169(a) and (b) of Directive 2006/112/EC;

(b) transactions to a person who is liable for payment of VAT in accordance with Articles 194 to 197 and Article 199 of Directive 2006/112/EC as applied in the member state of refund.

Without prejudice to Article 6, for the purposes of this Directive, entitlement to an input tax refund shall be determined pursuant to Directive 2006/112/EC as applied in the member state of refund.
Article 6

To be eligible for a refund in the member state of refund, a taxable person not established in the member state of refund has to carry out transactions giving rise to a right of deduction in the member state of establishment.

When a taxable person not established in the member state of refund carries out in the member state in which he is established both transactions giving rise to a right of deduction and transactions not giving rise to a right of deduction in that member state, only such proportion of the VAT which is refundable in accordance with Article 5 may be refunded by the member state of refund as is attributable to the former transactions in accordance with Article 173 of Directive 2006/112/EC as applied by the member state of establishment.

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Article 7

To obtain a refund of VAT in the member state of refund, the taxable person not established in the member state of refund shall address an electronic refund application to that member state and submit it to the member state in which he is established via the electronic portal set up by that member state.

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Article 8

1. The refund application shall contain the following information:

(a) the applicant's name and full address;

(b) an address for contact by electronic means;

(c) a description of the applicant's business activity for which the goods and services are acquired;

(d) the refund period covered by the application;

(e) a declaration by the applicant that he has supplied no goods and services deemed to have been supplied in the member state of refund during the refund period, with the exception of transactions referred to in points (i) and (ii) of Article 3(b);

(f) the applicant's VAT identification number or tax reference number;

(g) bank account details including IBAN and BIC codes.

2. In addition to the information specified in paragraph 1, the refund application shall set out, for each member state of refund and for each invoice or importation document, the following details:

(a) name and full address of the supplier;
(b) except in the case of importation, the VAT identification number or tax reference number of the supplier, as allocated by the member state of refund in accordance with the provisions of Articles 239 and 240 of Directive 2006/112/EC;

(c) except in the case of importation, the prefix of the member state of refund in accordance with Article 215 of Directive 2006/112/EC;

(d) date and number of the invoice or importation document;

(e) taxable amount and amount of VAT expressed in the currency of the member state of refund;

(f) the amount of deductible VAT calculated in accordance with Article 5 and the second paragraph of Article 6 expressed in the currency of the member state of refund;

(g) where applicable, the deductible proportion calculated in accordance with Article 6, expressed as a percentage;

(h) nature of the goods and services acquired, described according to the codes in Article 9.

Article 9

1. In the refund application, the nature of the goods and services acquired shall be described by the following codes:

   1 = fuel;

   2 = hiring of means of transport;

   3 = expenditure relating to means of transport (other than the goods and services referred to under codes 1 and 2);

   4 = road tolls and road user charge;

   5 = travel expenses, such as taxi fares, public transport fares;

   6 = accommodation;

   7 = food, drink and restaurant services;

   8 = admissions to fairs and exhibitions;

   9 = expenditure on luxuries, amusements and entertainment;

   10 = other.

   If code 10 is used, the nature of the goods and services supplied shall be indicated.

2. The member state of refund may require the applicant to provide additional electronic coded information as regards each code set out in paragraph 1 to the extent that such information is necessary because of any restrictions on the right of deduction under Directive 2006/112/EC, as applicable in the member state of refund or for the implementation of a relevant derogation received by the member state of refund under Articles 395 or 396 of that Directive.
Article 10

Without prejudice to requests for information under Article 20, the member state of refund may require the applicant to submit by electronic means a copy of the invoice or importation document with the refund application where the taxable amount on an invoice or importation document is EUR 1,000 or more or the equivalent in national currency.

Where the invoice concerns fuel, the threshold is EUR 250 or the equivalent in national currency.

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Article 11

The member state of refund may require the applicant to provide a description of his business activity by using the harmonised codes determined in accordance with the second subparagraph of Article 34a(3) of Council Regulation (EC) No 1798/2003.

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Article 12

The member state of refund may specify which language or languages shall be used by the applicant for the provision of information in the refund application or of possible additional information.

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Article 13

If subsequent to the submission of the refund application the deductible proportion is adjusted pursuant to Article 175 of Directive 2006/112/EC, the applicant shall make a correction to the amount applied for or already refunded.

The correction shall be made in a refund application during the calendar year following the refund period in question or, if the applicant makes no refund applications during that calendar year, by submitting a separate declaration via the electronic portal established by the member state of establishment.

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Article 14

1. The refund application shall relate to the following:

(a) the purchase of goods or services which was invoiced during the refund period, provided that the VAT became chargeable before or at the time of the invoicing, or in respect of which the VAT became chargeable during the refund period, provided that the purchase was invoiced before the tax became chargeable;

(b) the importation of goods during the refund period.
2. In addition to the transactions referred to in paragraph 1, the refund application may relate to invoices or import documents not covered by previous refund applications and concerning transactions completed during that calendar year.

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**Article 15**

1. The refund application shall be submitted to the member state of establishment at the latest on 30 September of the calendar year following the refund period. The application shall be considered submitted only if the applicant has filled in all the information required under Articles 8, 9 and 11.

2. The member state of establishment shall send the applicant an electronic confirmation of receipt without delay.

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**Article 16**

The refund period shall not be more than one calendar year or less than three calendar months. Refund applications may, however, relate to a period of less than three months where the period represents the remainder of a calendar year.

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**Article 17**

If the refund application relates to a refund period of less than one calendar year but not less than three months, the amount of VAT for which a refund is applied for may not be less than EUR 400 or the equivalent in national currency.

If the refund application relates to a refund period of a calendar year or the remainder of a calendar year, the amount of VAT may not be less than EUR 50 or the equivalent in national currency.

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**Article 18**

1. The member state of establishment shall not forward the application to the member state of refund where, during the refund period, any of the following circumstances apply to the applicant in the member state of establishment:

(a) he is not a taxable person for VAT purposes;

(b) he carries out only supplies of goods or of services which are exempt without deductibility of the VAT paid at the preceding stage pursuant to Articles 132, 135, 136, 371, Articles 374 to 377, Article 378(2)(a), Article 379(2) or Articles 380 to 390 of Directive 2006/112/EC or provisions providing for identical exemptions contained in the 2005 Act of Accession;
(c) he is covered by the exemption for small enterprises provided for in Articles 284, 285, 286 and 287 of Directive 2006/112/EC; (d) he is covered by the common flat-rate scheme for farmers provided for in Articles 296 to 305 of Directive 2006/112/EC.

2. The member state of establishment shall notify the applicant by electronic means of the decision it has taken pursuant to paragraph 1.

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Article 19

1. The member state of refund shall notify the applicant without delay, by electronic means, of the date on which it received the application.

2. The member state of refund shall notify the applicant of its decision to approve or refuse the refund application within four months of its receipt by that member state.

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Article 20

1. Where the member state of refund considers that it does not have all the relevant information on which to make a decision in respect of the whole or part of the refund application, it may request, by electronic means, additional information, in particular from the applicant or from the competent authorities of the member state of establishment, within the four-month period referred to in Article 19(2).

Where the additional information is requested from someone other than the applicant or a competent authority of a member state, the request shall be made by electronic means only if such means are available to the recipient of the request.

If necessary, the member state of refund may request further additional information.

The information requested in accordance with this paragraph may include the submission of the original or a copy of the relevant invoice or import document where the member state of refund has reasonable doubts regarding the validity or accuracy of a particular claim. In that case, the thresholds mentioned in Article 10 shall not apply.

2. The member state of refund shall be provided with the information requested under paragraph 1 within one month of the date on which the request reaches the person to whom it is addressed.

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Article 21

Where the member state of refund requests additional information, it shall notify the applicant of its decision to approve or refuse the refund application within two months of receiving the requested information or, if it has not received a reply to its request, within two months of expiry of the time limit laid down in Article 20(2).
However, the period available for the decision in respect of the whole or part of the refund application shall always be at least six months from the date of receipt of the application by the member state of refund.

Where the member state of refund requests further additional information, it shall notify the applicant of its decision in respect of the whole or part of the refund application within eight months of receipt of the application by that member state.

Article 22

1. Where the refund application is approved, refunds of the approved amount shall be paid by the member state of refund at the latest within 10 business days of the expiry of the deadline referred to in Article 19(2) or, where additional or further additional information has been requested, the deadlines referred to in Article 21.

2. The refund shall be paid in the member state of refund or, at the applicant’s request, in any other member state. In the latter case, any bank charges for the transfer shall be deducted by the member state of refund from the amount to be paid to the applicant.

Article 23

1. Where the refund application is refused in whole or in part, the grounds for refusal shall be notified by the member state of refund to the applicant together with the decision.

2. Appeals against decisions to refuse a refund application may be made by the applicant to the competent authorities of the member state of refund in the forms and within the time limits laid down for appeals in the case of refund applications from persons who are established in that member state.

If, under the law of the member state of refund, failure to take a decision on a refund application within the time limits specified in this Directive is not regarded either as approval or as refusal, any administrative or judicial procedures which are available in that situation to taxable persons established in that member state shall be equally available to the applicant. If no such procedures are available, failure to take a decision on a refund application within these time limits shall mean that the application is deemed to be rejected.

Article 24

1. Where a refund has been obtained in a fraudulent way or otherwise incorrectly, the competent authority in the member state of refund shall proceed directly to recover the amounts wrongly paid and any penalties and interest imposed in accordance with the procedure applicable in the member state of refund, without prejudice to the provisions on mutual assistance for the recovery of VAT.
2. Where an administrative penalty or interest has been imposed but has not been paid, the member state of refund may suspend any further refund to the taxable person concerned up to the unpaid amount.

Article 25

The member state of refund shall take into account as a decrease or increase of the amount of the refund any correction made concerning a previous refund application in accordance with Article 13 or, where a separate declaration is submitted, in the form of separate payment or recovery.

Article 26

Interest shall be due to the applicant by the member state of refund on the amount of the refund to be paid if the refund is paid after the last date of payment pursuant to Article 22(1).

If the applicant does not submit the additional or further additional information requested to the member state of refund within the specified time limit, the first paragraph shall not apply. It shall also not apply until the documents to be submitted electronically pursuant to Article 10 have been received by the member state of refund.

Article 27

1. Interest shall be calculated from the day following the last day for payment of the refund pursuant to Article 22(1) until the day the refund is actually paid.

2. Interest rates shall be equal to the interest rate applicable with respect to refunds of VAT to taxable persons established in the member state of refund under the national law of that member state.

If no interest is payable under national law in respect of refunds to established taxable persons, the interest payable shall be equal to the interest or equivalent charge which is applied by the member state of refund in respect of late payments of VAT by taxable persons.

Article 28

1. This Directive shall apply to refund applications submitted after 31 December 2009.

2. Directive 79/1072/EEC shall be repealed with effect from 1 January 2010. However, its provisions shall continue to apply to refund applications submitted before 1 January 2010.
References to the repealed Directive shall be construed as references to this Directive except for refund applications submitted before 1 January 2010.

Article 29

1. Member states shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive with effect from 1 January 2010. They shall forthwith inform the Commission thereof. When such provisions are adopted by member states, they shall contain a reference to this Directive or be accompanied by such reference on the occasion of their official publication. The methods of making such reference shall be laid down by member states.

2. Member states shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

Article 30

This Directive shall enter into force on the day of its publication in the Official Journal of the European Union.

Article 31

This Directive is addressed to the member states.
Appendix II—13th EU VAT Directive


Article 1

For the purposes of this Directive:

1. 'A taxable person not established in the territory of the Community' shall mean a taxable person as referred to in Article 4 (1) of Directive 77/388/EEC who, during the period referred to in Article 3 (1) of this Directive, has had in that territory neither his business nor a fixed establishment from which business transactions are effected, nor, if no such business or fixed establishment exists, his permanent address or usual place of residence, and who, during the same period, has supplied no goods or services deemed to have been supplied in the member state referred to in Article 2, with the exception of:

(a) transport services and services ancillary thereto, exempted pursuant to Article 14 (1) (i), Article 15 or Article 16 (1), B, C and D of Directive 77/388/EEC;

(b) services provided in cases where tax is payable solely by the person to whom they are supplied, pursuant to Article 21 (1) (b) of Directive 77/388/EEC;

2. 'Territory of the Community' shall mean the territories of the member states in which Directive 77/388/EEC is applicable.
**Article 2**

1. Without prejudice to Articles 3 and 4, each member state shall refund to any taxable person not established in the territory of the Community, subject to the conditions set out below, any value added tax charged in respect of services rendered or moveable property supplied to him in the territory or the country by other taxable persons or charged in respect of the importation of goods into the country, in so far as such goods and services are used for the purposes of the transactions referred to in Article 17 (3) (a) and (b) of Directive 77/388/EEC or of the provision of services referred to in point 1 (b) of Article 1 of this Directive.

2. Member states may make the refunds referred to in paragraph 1 conditional upon the granting by third States of comparable advantages regarding turnover taxes.

3. Member states may require the appointment of a tax representative.

**Article 3**

1. The refunds referred to in Article 2 (1) shall be granted upon application by the taxable person. Member states shall determine the arrangements for submitting applications, including the time limits for doing so, the period which applications should cover, the authority competent to receive them and the minimum amounts in respect of which applications may be submitted. They shall also determine the arrangements for making refunds, including the time limits for doing so. They shall impose on the applicant such obligations as are necessary to determine whether the application is justified and to prevent fraud, in particular the obligation to provide proof that he is engaged in an economic activity in accordance with Article 4 (1) of Directive 77/388/EEC. The applicant must certify, in a written declaration, that, during the period prescribed, he has not carried out any transaction which does not fulfill the conditions laid down in point 1 of Article 1 of this Directive.

2. Refunds may not be granted under conditions more favourable than those applied to Community taxable persons.

**Article 4**

1. For the purposes of this Directive, eligibility for refunds shall be determined in accordance with Article 17 of Directive 77/388/EEC as applied in the member state where the refund is paid.

2. Member states may, however, provide for the exclusion of certain expenditure or make refunds subject to additional conditions.

3. This Directive shall not apply to supplies of goods which are or may be exempted under point 2 of Article 15 of Directive 77/388/EEC.
Article 5

1. Member states shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 1 January 1988 at the latest. This Directive shall apply only to applications for refunds concerning value added tax charged on purchases of goods or services invoiced or on imports effected on or after that date.

2. Member states shall communicate to the Commission the main provisions of national law which they adopt in the field covered by this Directive and shall inform the Commission of the use they make of the option afforded by Article 2 (2). The Commission shall inform the other member states thereof.

Article 6

Within three years of the date referred to in Article 5, the Commission shall, after consulting the member states, submit a report to the Council and to the European Parliament on the application of this Directive, particularly as regards the application of Article 2 (2).

Article 7

As from the date on which this Directive is implemented, and at all events by the date mentioned in Article 5, the last sentence of Article 17 (4) of Directive 77/388/EEC and Article 8 of Directive 79/1072/EEC shall cease to have effect in each member state.

Article 8

This Directive is addressed to the member states.
# Appendix III

## Overview of VAT recovery rules in the EU*

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<th>State</th>
<th>Exhibitions/ events</th>
<th>Hotel / Accommodation</th>
<th>Restaurant meals</th>
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* This overview provides a general guideline for a first assessment of VAT recovery entitlement on the above listed items. Specific conditions and restrictions may apply. The Refund Guide country chapters or local Deloitte contact person should be contacted for the most up to date information.

(at1) Only possible for business purposes. (at2) Only possible for restaurant meals for business purposes.
(at3) VAT is recovered if the vehicle is a car for which an input VAT deduction is allowed (clearly defined by the Austrian Ministry of Finance)
(bu1) VAT on restaurant meals is recoverable only if it is not for representative purposes.
(bu2) VAT on taxi costs, car rentals, repairs and fuel is recoverable only if it is not related to the use of passenger cars.
(hr1) Only possible for business purposes.
(hr2) VAT is recovered if it concerns vehicles for which input VAT deduction is allowed.
(hr3) VAT on hotel/accommodation is not deductible if related to entertainment expenses.
(cy) The deduction will be granted for such expenses if incurred wholly and exclusively for business purposes and the invoices were issued on the company's name..
(dk1) VAT is recoverable only if the amount of the hotel accommodation (excluding all meals and other services) is specified separately on the invoice.
(dk2) VAT on car rentals, car repairs and diesel/petrol generally cannot be recovered, although there are a few exceptions to this rule.
(dk3) In some cases (not public transport) bus services are liable to VAT. In this case, the VAT is deductible under the assumption that the services have been used for fully VAT taxable activities.
(ee) Input VAT on all business-related expenses is deductible based on relevant documentation.
(li) Only deductible if acquired for taxable business purposes.
(fr1) These expenses should be incurred for business purposes in order to recover input VAT.
(fr2) VAT on lodging / housing services rendered for the security, safety and caretaking of working site or business premises is recoverable.
(fr3) VAT on purchases / rentals of vehicles dedicated for the transportation of freight is recoverable.
(de) VAT on fuel is 100% deductible for EU companies; non-EU companies do not have right to deduct VAT on their fuel expenses.
(hu1) and (hu2) VAT on car repairs is deductible only in the case of trucks. VAT on diesel is deductible only in the case of trucks.
(ie) Subject to certain criteria being met, Irish VAT recovery may be claimed
(it1) – (it2) VAT on hotel/accommodation is not deductible if related to entertainment expenses. VAT on restaurant meals is not deductible if related to entertainment expenses.
(iv) If deductible for corporate and personal income tax purposes.
(lu1) VAT is deductible only when the Luxembourg VAT is correctly applied.
(lu2) As from 1 January 2010, the place of supply of car repairs in business to business transactions is the place where the recipient is established, so no Luxembourg VAT should be applied.
(lu3) Only when the Luxembourg VAT is correctly applied (very limited situations).
(mt) VAT generally may not be recovered on the rental of motor vehicles, vessels or aircraft or on the purchase of goods or services for the repair, maintainance and fueling thereof. There are specific exceptions for motor vehicles, vessels and aircraft that meet specified criteria.
(no) Expenses relating to car repairs and fuel is recoverable only if incurred in relation to a car hiring business, the sale of cars and transport services.
(nl1) Provided the invoice meets the Dutch VAT invoice requirements and the goods/services are not used for private purposes.
(nl2) 84% is used by the Dutch tax authorities as an internal policy as a private use of the car is expected. If it can be proven that the car is used only for business purposes, a full deduction is possible.
(ph1) VAT recovery is limited to 60% regarding passenger cars/trucks with a 6000 PLN cap, except for specific trucks used for transport (buses, lorries, etc. where full input VAT recovery is allowed).
(pl1) VAT recovery is generally allowed, although it may depend on the nature of the expenses.
(pt) If the taxpayer is the organizer of an event, 50% of the VAT incurred on related expenses can be recovered; if the taxpayer is a participant, 25% of the VAT can be recovered.
(ro1) VAT on local acquisition, intra-community, import, rental or leasing of passenger vehicles and VAT on directly attributable costs (e.g. repairs, maintenance, lubricants, spare parts, fuel), depending on the actual case, may be subject to 50% limitation on the VAT deduction right.
(ro2) Deduction on entertainment is allowed if for business purposes. Deduction on gifts is allowed within the threshold of RON 100/ gift. Non-recoverable VAT on tobacco and alcoholic drinks.
(sk) Only as from 1 January 2010.
(si) If the fuel (diesel/petrol) is used for motorcycles or cars, VAT is non-refundable; VAT is refundable if the fuel is used for for trucks.
(es1) If deductible for corporate and personal income tax purposes. The invoices must be issued to the company, not to the employees.
(es2) Fully deductible if the car is used for the business activity. If not and if used for > 1 year (CGS), 50% is presumed to be deductible for the car and all related costs (e.g. petrol, maintenance, etc.).
(es3) Only based on invoices, not on tickets.
(se) Only a limited amount can be deducted if the meal is for business entertainment.
(ch) If the vehicle is also used for private purposes, a reduction of input VAT deduction must be calculated
(uk1) If VAT relates to entertainment of employees with a business purpose, a full deduction is allowed.
(uk2) The 50% rule also applies to short-term hire of vehicles, unless the hire period is 10 days or less and the car is hired for business purposes. In such cases, a full deduction is possible.
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