

European VAT refund guide 2011



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Introduction

Businesses operating in countries where they are not established or VAT registered (non resident businesses) can incur significant amounts of VAT on expenses paid in those countries, e.g. on hotel bills, trade fairs, exhibitions, etc. In principle, these businesses should be able to recover some or all of the VAT incurred, thereby reducing their costs.

Therefore, we are pleased to present the new edition of the European VAT Refund Guide, covering the rules and procedures to obtain a VAT refund in 30 European countries. The content has been updated until April 1st, 2011, and is updated on a yearly basis.

The information contained in this guide has been compiled in close cooperation with our correspondents – colleagues in the countries involved – to whom we would like to express our gratitude for their valuable input.

This guide is also available on the Deloitte Global Indirect Tax Database, together with an Annex including the relevant forms and administrative comments.

Questions or remarks with regard to this publication are always welcome:

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This guide is correct to the best of our knowledge and belief at the time of going to press. It is, however, written as a general guide and relevant professional advice should be sought before any action is taken.

The preparation, review and coordination with the network of this 2011 edition have been done by the GTC – Global Tax Center (Europe).

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VAT Recovery in the European Union

The following countries are a member of the European Union:

- Austria
- Belgium
- Bulgaria
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Italy
- Latvia
- Lithuania
- Luxembourg
- Malta
- The Netherlands
- Poland
- Portugal
- Romania
- Slovakia
- Slovenia
- Spain
- Sweden
- United Kingdom

The following countries are added to this guide:

- Iceland
- Norway
- Switzerland

Minimum amounts for refund

In 2010, the Directive 2008/09/EC entered into force implementing a new procedure to request VAT incurred in other EU Member States by businesses which are established and registered for VAT within the EU. The new Directive now allows EU businesses to submit their refund claims through the internet site of their country of establishment. The 2011 Refund Guide provides detailed information on both technical and practical aspects of this procedure.

Businesses which are not established or VAT registered in an EU Member State can still recover VAT incurred in Member States according to the procedure set by the 13th EU VAT Directive.

[E.U. 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. Where however, the business is registered or is otherwise liable / eligible to register for VAT purposes in a particular Member State, it should register in that country and recover VAT through its VAT registration. Applications to recover VAT under the Directive 2008/09/EC will be refused where a business has a residence, seat or permanent establishment and / or taxable supplies goods or services in the EU Member State where the VAT was incurred.

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 (as from January 1st 2010) of the new rules on place of supply of services, VAT incurred on acquired services in other EU countries has been substantially reduced, as these transactions are normally to 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 E.U.

Country	Annual	Interim
Austria	EUR 50	EUR 400
Belgium	EUR 50	EUR 400
Bulgaria	BGN 100	BGN 800
Cyprus	EUR 50	EUR 400
Czech Republic	EUR 50	EUR 400
Denmark	DKK 400	DKK 3,000
Estonia	EUR 50	EUR 400
Finland	EUR 50	EUR 400
France	EUR 50	EUR 400
Germany	EUR 50	EUR 400
Greece	EUR 50	EUR 400
Hungary	EUR 50	EUR 400
Ireland	EUR 50	EUR 400
Italy	EUR 50	EUR 400
Latvia	EUR 50	EUR 400
Lithuania	LTL 170	LTL 1,380
Luxembourg	EUR 50	EUR 400
Malta	EUR 50	EUR 400
Netherlands	EUR 50	EUR 400
Poland	EUR 50	EUR 400
Portugal	EUR 50	EUR 400
Romania	EUR 50	EUR 400
Slovakia	EUR 50	EUR 400
Slovenia	EUR 50	EUR 400
Spain	EUR 50	EUR 400
Sweden	SEK 500	SEK 4,000
UK	GBP 35	GBP 295
Iceland	ISK 9,900	ISK 50,700
Norway	NOK 200	NOK 2,000
Switzerland	CHF 500	CHF 500

and provided its VAT registration number to his supplier).

Where goods have been acquired into 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 in that Member State.

With a few exceptions, if goods are bought 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 that VAT registration.

Direct VAT recovery will therefore 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 minimum amounts which may be recovered in each application. The minimum for annual applications, or applications for the final part of a year, is EUR 25 but for interim applications it is EUR 200.

Items omitted from earlier interim applications can usually be included in later applications filed in the same year. This table shows the current limits in each Member State.

Time limits

The application period runs from January 1st to December 31st each year and the application form must be submitted by September 30th of the following year (for quarterly refunds different due dates may apply).

However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year.

The deadline to file the refund claims by EU companies has been generally set on September 30th of the following year.

Procedure

Filing

As a general rule, the application must be submitted electronically through the tax portal of the residence country of the taxable persons at the latest on September 30th of the calendar year following the refund period. An extension of this time limit is not possible.

IT requirements

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

Supporting documentation

In a first stage, most Member States will not require any additional documentation besides the application form that has been filed electronically by the resident company.

Later on, once the application has been duly transferred to the State where VAT has been incurred, the later can request additional documentation such as invoices (originals or copies), import documents or other supporting documents.

Note however that the European Court of Justice has recently stated that a non-resident business should, in some cases, be able to submit duplicate tax invoices where the originals have been lost for reasons beyond their control.

Refunds and appeals

Another important change introduced by the Directive 2008/09/EC has been the definition of fixed time limits across the EU to provide feedback on the refund claims received.

The Member State of refund has 4 months to decide on the application, starting from the day it issued its confirmation of receipt to the claimant. The term is extended when additional information is requested, which must be provided by the claimant within 1 month.

As from receipt of this additional information, the Member State of refund has 2 additional months to decide on the claim. In case no additional information is provided by the claimant, the Member State of refund has to decide on the claim within 2 months of expiration of the 1 month delay.

Furthermore, the Directive states that when additional information is requested by the Member State of refund, the latter always has at least 6 months to issue its decision on the claim. When further additional information is requested, the final decision should be taken within 8 months of receipt of the application.

Once the decision to allow a refund is taken, the approved amount must be paid within 10 working days after expiry of the above deadlines. In case of delay in payment, interest will have to be paid by the Member State of refund.

Non-EU businesses (13th Directive)

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

- Bulgaria, Cyprus, Czech Republic, Estonia, Germany, Greece, Hungary, Italy, Latvia, Lithuania, Poland, Portugal, Romania, the Slovak Republic, Slovenia, Spain, Switzerland and United Kingdom do not allow claims unless there is a reciprocal agreement or treatment for recovery of VAT and other turnover taxes with the non-EU business home country.
- US businesses which 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 reciprocal agreement with the home country of the non-EU business.
- A fiscal representative (for VAT refund purposes) may have to be appointed in some Member States.
- Non-EU businesses must usually 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. For example, the appropriate US form is IRS 6166.

Additional conditions may be applied by individual Member States to allow non-EU businesses to recover their VAT (see each country's detail).

Austria

Austrian VAT is known as “Umsatzsteuer (USt)” or “Mehrwertsteuer (MwSt)”.

There is a standard rate of 20 % and there are two reduced rates of:

- 12 %;
- 10 %.

A special rate of 19 % applies in Jungholz and Mittelberg.

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

For claiming VAT based on the Directive 2008/09/EC or the 13th Directive, it is not mandatory to appoint an Austrian fiscal representative. However, the Austrian tax authorities require the appointment of an Austrian person authorised to receive documents from the authorities (“postal address” in Austria). Deloitte Austria can act as “postal address” for its clients.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Austrian VAT, if the following conditions are met:

- the business is not registered, liable or eligible to be registered for VAT in Austria;
- the business has no residence, seat or permanent establishment in Austria; and
- the business has not rendered taxable supplies in Austria except:
 - certain tax exempt cross border transportations from / to non-E.U. countries;
 - supplies for which the reverse charge mechanism applies;
 - electronically provided supplies whereby 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:

- 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, if 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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the calendar year concerned.

By an information of the Federal Ministry of Finance, it is not possible to file another refund claim for the remainder of a calendar year. We therefore recommend not to include the last month (e.g. December) in the original claim, in case further invoices could be received. Then the company will be able to claim the additional invoices receiving later in this last month claim.

Procedure*Filing*

The application must be submitted electronically through the tax portal of the residence country of the taxable persons at the latest on September 30th of the calendar year following the refund period. An extension of this time limit is not possible. The request may be submitted by an Austrian Certified Public Accountant.

IT requirements

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

To access the Finanz Online service, taxpayers have to apply for login codes with the tax authorities.

The Electronic form is divided in two main sections:

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

Upon filing of the claim, the taxpayer will receive an instant confirmation delivered by the website.

In case of claiming a maximum of 160 invoices per year that are manually uploaded on a line per line basis, it is possible to upload a summary on the portal Finanz Online.

In case of claiming more than 160 invoices a year that were uploaded in xml format, it is not possible to upload a summary on the portal Finanz Online. Anyhow, the applicant should have a summary in his files.

Follow up submitted claims

The parties who can follow up a VAT refund claim are:

- the applicant himself, thus the company that has submitted the VAT refund claim;
- a tax representative with a power of attorney. There is no standard format but the authorities might ask for a notarized or legalized power of attorney; and
- Deloitte Austria, with a power of attorney and the number of the application. As tax consultant, Deloitte can query the status of the claim via Finanz Online.

Supporting documentation

No supporting documents have to be filed in the course of the electronically submission of the claim.

Later on, the Austrian authorities can request that additional documents / information should be submitted (e.g. original invoices, copies of invoices, import documents etc). This request can also be sent by e-mail.

Refunds and appeals

Within a timeframe of four months after receipt of the refund claim, the Austrian VAT authorities have to announce their decision:

- the Austrian VAT authorities accept the refund claim, inform the applicant by issuing the relevant assessment (also possible via electronic means) and repay the reclaimed amount;
- the Austrian VAT authorities reject (partly or fully) the refund claim and inform the applicant by issuing the relevant assessment (also possible via electronic means);
- the Austrian VAT authorities request additional information and inform the applicant (also possible via e-mail). The applicant must provide all information within the date stated on the request.

If additional information is requested, the period wherein the authorities should take their decision will be postponed to six months (in case authorities request additional information) or to eight months (in case authorities request further additional information after the first questioning).

If the refund is granted, it will be processed in Euro within 10 working days after the abovementioned four / six / eight months period on the bank account number as provided to the authorities. This account can be held by the applicant, a proxy holder or any other person. Should the payment not be processed in due time, late payment interests are due by the Austrian VAT authorities.

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be filed to the Austrian tax authorities before the end of the first month following the notification of the decision with respect to the (partly or fully) rejection of the refund claim.

Non-E.U. businesses (13th Directive)

Apart from the minimum amounts, the rules for non-E.U. businesses have not changed in comparison to the previous refund claims procedure.

Eligibility for the refund

Reciprocity between Austria and the country of establishment is not required when requesting VAT refunds.

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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the calendar year in question.

The application must be submitted to the Austrian tax authorities within six months as from the end of the calendar year in which the tax became chargeable, i.e. by June 30th of the following year. Late claims are not accepted. An extension of this time limit is not possible.

Application forms

The application should be made by means of the application form “U5”, issued by the Austrian tax authorities (other E.U. forms are not accepted). It must be completed in German and in Euro. Blank application forms may be obtained from the local VAT offices or through the internet:

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

Upon accessing the site, the code designation of the requested form has to be indicated (“U5” for the input VAT application form, “Verf18” for the relevant questionnaire, “U70” for the certificate of taxable status). Alternatively, a search function can be used (in German language).

Every single invoice has to be mentioned in the attachment of the application form. It is generally not allowed to use an Excel sheet to provide an overview of the claimed amounts – although it is common practice and regularly accepted according to practical experience.

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

The form and supporting documentation must be sent to:

Finanzamt Graz-Stadt
Referat für ausländische Unternehmer
Conrad von Hötzendorfstraße 14-18
8018 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/AuslaendischeUnternehmer/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 that he is registered for VAT purposes in his country of residence. The certificate may not be older than one year. Foreign certificates are accepted if they provide at least the content as stated in form “U70”.

<https://www.bmf.gv.at/Service/Anwend/FormDB/start.asp>

E-invoicing

Input VAT refund claims based on electronic invoices are currently not possible in Austria as the tax authorities can request the provision of original invoices by 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.

There is a standard rate of 21 % and there are reduced rates of:

- 12 %;
- 6 %;
- 0 %.

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

For claiming VAT based on the Directive 2008/09/EC or the 13th Directive, it is not mandatory to appoint a Belgian fiscal representative.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Belgian VAT, if the following conditions are met:

- the business is not registered, liable or eligible to be registered for VAT in Belgium;
- the business has no residence, seat or permanent establishment in Belgium; and
- the business has not rendered taxable supplies in Belgium except:
 - certain tax exempt cross border transportations from / to non-E.U. countries;
 - supplies for which the reverse charge mechanism applies;
 - supplies subject to occasional taxation; or
 - electronically provided supplies whereby 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:

- manufactured tobaccos;
- spirits, except those intended for resale or for supply during the performance of a service (e.g. bars, hotels and restaurants);
- accommodation, meals and beverages under accommodation or catering contract, except if 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. However, according to recent case law of the Belgian Supreme Court, expenses incurred in the framework of an advertising event may be considered recoverable.
- Not more than 50 % of VAT can be recovered on motor vehicles used for passenger transport, including those which can be used for other activities besides the transport of passengers. The same applies for goods and services relating to those vehicles.

There are many exceptions to the above restriction, 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 exempted by Article 28c(A)(b) of this Directive. In this case the amount deducted may only be equivalent to the amount of tax which the taxable person would have had to pay if the supply had not been exempted.

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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the calendar year in question.

In Belgium one can submit more than one year-end refund claim (yearly return) but this should be limited as much as possible as some Member States of refund may not accept more than one yearly refund claim or year-end refund claim.

Procedure

Filing

The application must be submitted electronically (in French, Dutch, German or English) through the tax portal of the residence country of the taxable persons at the latest on September 30th of the calendar year following the refund period. An extension of this time limit is not possible. The request must be submitted by an authorised person.

IT requirements

Belgian taxpayers registered for VAT purposes are allowed to file their refund claim electronically using the INTERVAT III web service from the Belgian tax authorities.

There is no need to apply for a prior registration to the system. Access is granted using a Belgian E-ID card or a class 3 digital certificate (Isabel, Certipost, Globalsign).

The preparation and filing of the form should be done through the Tax Authority's web site. There is a possibility of uploading a file to prepare the form. In such case, the format allowed for the upload is xml. Guidance in the filing of this form is provided here by the Authorities: <http://minfin.fgov.be/portail2/nl/e-services/intervat/calendrier.html>

The Electronic form is divided in three main sections:

- General information mainly relating to the taxpayer and to the period to which the claim refers to;
- 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 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 reclaim has been introduced;
 - File types accepted: jpeg, pdf or tiff;
 - Maximum file size: 5MB;
 - Standard scanning preference: Black and white / max 200 dpi.

Upon filing of the claim, the taxpayer will receive an instant confirmation delivered by the website mentioning the request reference.

Follow up submitted claims

The Belgian VAT authorities will in principle require a power of attorney indicating that the person contacting the Belgian VAT authorities is authorized by the applicant to contact them. There is no specific format for the power of attorney. The power of attorney should nevertheless be printed on letterhead paper of the applicant and should be signed by the applicant. It is also advisable to attach a proof of signature to the power of attorney to evidence that the person that has signed the power of attorney can legally bind the applicant. The power of attorney does not need to be notarized or legalized.

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. However, on invoices relating to fuel costs, the threshold for providing a copy is fixed on EUR 250. The serial number as used in the application form should be mentioned on the documents.

The Belgian authorities can request that additional documents / information should be submitted (e.g. authorisation document from foreign taxpayer stating that payment may be granted to a third party)

Refunds and appeals

Within a timeframe of four months after receipt of the refund claim, the Belgian VAT authorities have to announce their decision:

- The Belgian VAT authorities accept the refund claim and inform the applicant via electronic means;
- The Belgian VAT authorities reject (partly or fully) the refund claim and inform the applicant via registered mail;
- The Belgian VAT authorities request additional information and inform the applicant via electronic means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period wherein the authorities should take their decision will be postponed to six months (in case authorities request additional information) or to eight months (in case authorities request further additional information after the first questioning).

If the refund is granted, it will be processed in Euro within 10 working days after the abovementioned four / six / eight months period on the bank account number as provided to the authorities. This account can be held by the applicant, a proxy holder or any other person.

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

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Belgian tax authorities before the end of the third calendar year following the notification of the decision with respect to the (partly or fully) rejection of the refund claim.

Non-E.U. businesses (13th Directive)

The rules for non-E.U. businesses have not changed in comparison to the previous refund claim procedure.

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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the calendar year in question.

The application must be submitted to the Belgian tax authorities within six months as from the end of the calendar year in which the tax became chargeable, i.e. by September 30th of the following year. However, late claims are accepted until December 31st of the third year following the year in which the tax became chargeable. In the latter case, the advantages offered by the Directive 2008/09/EC will not apply. An extension of this time limit is not possible.

Application forms

The application can be made by means of the application form "821", issued by the Belgian tax authorities (other E.U. forms will be accepted, if they provide at least the content as stated in form "821"). It must be completed in triplicate, in either Dutch or French and in Euro. Blank application forms may be obtained at the below address.

Whilst forms supplied by any tax authority of an E.U. Member State are accepted, it is preferable to have the form printed in the same language as used in the application.

Every single invoice 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.

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.

The form and supporting documentation must be sent to:

Centraal Bureau voor buitenlandse belastingplichtigen
 Dienst terugbetalingen
 Paleizenstraat 48
 5e verdieping
 1030 BRUSSEL
 België

Or

Bureau Central de TVA pour les Assujettis Etrangers (BCAE)
 Rue des Palais, 48
 5ème étage
 1030 BRUXELLES
 Belgique
 T: + 32 2 577 40 40
 F: + 32 2 579 63 58
vat.refund.ckbb@minfin.fed.be
www.minfin.fgov.be

Applications can be filed electronically:

<https://ccff02.minfin.fgov.be/intervat/extra/index.do>

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;
- when having performed outgoing transactions:
 - a copy of the relevant contract(s);
 - a copy of the outgoing invoice(s).
- when having performed reverse charge transactions:
 - a certificate from the co-contractor stating that he has actually paid the Belgian VAT due.
- an original certificate of VAT status. The claimant must prove that he is registered for VAT purposes in his country of residence. This certificate may not be older than one year;

- a translated and legalised letter of authority if a third party submits an application on the claimant's behalf;
- a letter describing the activities of the company, the transactions performed in Belgium and the persons who have declared the Belgian transactions (with e-mail address if possible);

The following information must be submitted with the application, if VAT is recovered on motor vehicles as stated above;

- a copy of the certificate of registration;
- a description of the use of the motor vehicle;
- a description of the use of the previous motor vehicle, in case it was bought in Belgium.

E-invoicing

There is no specific procedure foreseen to reclaim VAT based on the 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)”.

There is a standard rate of 20% and there are reduced rates of:

- 9 %;
- 0 %.

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

For claiming VAT based on the Directive 2008/9/EC, it is not mandatory to appoint a Bulgarian VAT agent.

For claiming VAT based on the 13th Directive, a Bulgarian VAT agent should be appointed.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Bulgarian VAT, if the following conditions are met:

- the business is not registered or obliged to register for VAT purposes in Bulgaria;
- the business has no registered seat, management address, fixed establishment, permanent address or usual residence in Bulgaria;
- the business is registered for VAT purposes in the EU country where it is established; and
- the business has not rendered taxable supplies in Bulgaria except:
 - supplies subject to 0% VAT rate;
 - transport services and services related to transport; and
 - supplies for which the reverse charge mechanism applies.
- the business uses the respective goods and / or services for the purposes of taxable supplies performed outside Bulgaria for which VAT should have been recoverable if the supplies were performed in Bulgaria or for the abovementioned taxable supplies in Bulgaria.

Non-refundable VAT

VAT cannot be recovered on:

- goods or services intended for performing VAT exempt supplies;
- goods or services intended for “not-for-consideration” supplies or for activities different than the economic activity of the person;
- entertainment expenses;
- acquisition of a motorcycle or passenger car (with less than 5 seats excluding the driver’s seat) – certain exceptions apply in this respect;
- 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;
- goods that have been confiscated by the State or a building that has been demolished as 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 (approx. 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 BGN 100 (approx. EUR 50).

Time limits

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

If the applicant receives additional invoices after having submitted the refund claim for the remainder of the year, another refund claim can be submitted, provided that it is for an amount greater than BGN 100.

Procedure

Filing

The application must be submitted electronically (in Bulgarian or English) through the tax portal of the residence country of the taxable persons at the latest on September 30th of the calendar year following the refund period. An extension of this time limit is not possible. The request may be submitted by an authorised person.

IT requirements

Bulgarian taxpayers registered for VAT purposes are allowed to file their refund claim electronically using the electronic services on the website of the Bulgarian revenue authorities: <https://inetdec.nra.bg/>

In order to access the web system of the revenue authorities the business needs to:

- Submit an application for use of the electronic services of the National Revenue Agency to the revenue authorities;
- Have Adobe Reader installed;
- Have an electronic signature issued by a provider certified by the Bulgarian Communications Regulation Commission.

It is possible to upload a file in order to fill in the form. In this case, the file should be in text format with coding UTF-8 and named "VATREFUND.CSV" or "VATREFUND.TXT".

The Electronic form is divided in three main sections:

- General information relating mainly to the taxpayer, the period to which the claim refers to and to the amount of the claimed VAT for refund;
- Information for the import documents;
- Information for purchase invoices.

- Annexes: scanned invoices / annexes can be uploaded taking the following into account:
- File types accepted:
 - application / pdf;
 - image / jpeg;
 - image / tiff;
 - application / zip.
- Maximum file size: 5MB.

Upon filing of the claim, the taxpayer will receive an instant confirmation delivered by the website mentioning the request reference.

Follow up submitted claims

The submitted VAT refund claim can be followed up by the applicant or a third party authorized by the applicant via written power of attorney which should be notarized and apostilled (for some countries).

Supporting documentation

Copies of invoices and import documents should not be submitted with each application.

The Bulgarian revenue authorities may request that copies (or originals) of invoices and import documents are additionally submitted after the submission of the VAT refund claim.

Refunds and appeals

Within a timeframe of four months after receipt of the refund claim, the Bulgarian revenue authorities have to announce their decision:

- The Bulgarian revenue authorities accept the refund claim and inform the applicant via electronic means;
- The Bulgarian revenue authorities partly or fully reject the refund claim and inform the applicant via electronic means;
- The Bulgarian revenue authorities request additional information and inform the applicant via electronic means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period wherein the authorities should take their decision will be postponed to six months (in case authorities request additional information) or to eight months (in case authorities request further additional information after the first questioning).

If the refund is granted, it will be paid in Bulgarian leva (BGN) within 10 working days after the abovementioned four / six / eight months period on the bank account number as provided to the authorities. This account can be held by the applicant, a proxy holder or any other person.

Should the payment not be processed in due time, late payment interests are due by the Bulgarian revenue authorities.

If the refund is not granted, the grounds for refusal of the application will be stated. An implicit refusal is also possible. Appeals against such refusals may be made to the Bulgarian revenue authorities within 14 days from the date of delivery of the notification for the decision of the Bulgarian revenue authorities or in case of implicit refusal as of the expiration of the four / six / eight months period for announcement of the decision. All relating documents and evidences must be enclosed to the appeal. There is no appeal duty. If this appeal is unsuccessful, the administrative court may be addressed.

Non-E.U. businesses (13th Directive)

The rules for non-E.U. businesses have not changed in comparison to the previous refund claim procedure.

Eligibility for refund

Reciprocity is required. Under the most recent version of the list published by the Ministry of Finance regarding the countries with whom Bulgaria has reciprocity agreements, the following countries were included: Croatia, Switzerland, Republic of Korea, Iceland, Canada, Norway and Macedonia. However, this list has not recently been updated and therefore the reciprocity should be investigated 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 (approx. 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 (approx. EUR 25).

Time limits

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

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

Application forms

The application must be made by means of a specific application form, prescribed by Ordinance N-10/24.08.2006. The application should be signed by the VAT agent. The application must be completed in Bulgarian whereas the name and address of the claimant must be completed in the official language of the country where the claimant is established. The claim must be submitted in BGN. Every single invoice has to be listed in attachment to the application form. It is allowed to use an Excel-Sheet 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 as used in the application form should be mentioned on the documents;
- a summary of the submitted invoices. Every single invoice has to be mentioned in the summary to provide an overview of the claimed amounts. It is allowed to use an Excel sheet to provide an overview of the claimed amounts; the summary is included in the application form;
- an original certificate of VAT status. The claimant must prove that he is registered for VAT purposes in his country of residence. This certificate may not be older than one year;
- an original declaration from the non-resident 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 for business purposes only;
- an original Power of Attorney authorizing the VAT agent to represent the person before the revenue authorities.

During the VAT refund procedure, the revenue authorities may always require additional documents.

E-invoicing

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

Cyprus

Cypriot VAT is known as “*Foros Prostithemenis Axias (ΦΠΑ)*”.

There is a standard rate of 15 % and there are reduced rates of:

- 8 %;
- 5 %;

Zero rate VAT is also applicable in certain goods and services.

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

For claiming VAT based on the new rules of the Directive 2008/09/EC or 13th Directive, it is not mandatory to appoint a Cypriot fiscal representative.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Cypriot VAT, if the following conditions are met:

- the business is not registered, liable or eligible to be registered for VAT in Cyprus;
- the business has no residence, seat or permanent establishment in Cyprus;
- the business has not rendered taxable supplies in Cyprus except:
 - certain tax exempt cross border transportations from / to non-EU countries;
 - supplies for which the reverse charge mechanism applies;
 - supplies subject to occasional taxation;
 - electronically provided supplies whereby 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, except if the supply covers business and non-business purposes, you can reclaim VAT on the business element 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;
- all business entertainment / hospitality expenses, except the provision of entertainment to (a) employees, (b) if you are a corporation, to directors or persons otherwise engaged in the company's management, unless the provision of entertainment to persons such as those mentioned in sub-paragraph (a) and (b) above is incidental to its provision to others;
- supplies used or to be used to make a supply in Cyprus;
- goods and services, such as hotel accommodation, bought for resale and which are for the direct benefit of travellers.

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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the calendar year in question.

In such a case the applicant can submit another claim, the annual one, which may cover any expenses not previously claimed. Nothing can be claimed after the annual claim is submitted. Furthermore, an applicant can make a correction for an already submitted claim but without being able to amend any figures. All other details may be amended. The last point is restricted from some countries (i.e. some countries do not allow applicants from their countries to make changes when applying for the refund in another EU member state).

Procedure

Filing

The application must be submitted electronically (in English) through the tax portal of the residence country of the taxable persons at the latest on September 30th of the calendar year following the refund period. An extension of this limit is not possible. The request may be submitted by an authorised person.

IT Requirements

Cypriot enterprises which are liable to register under Cyprus VAT Law can claim the VAT paid for business expenses made in other European countries by submitting an electronic application on a dedicated website of the Cypriot VAT Authorities until June 30th, 2010. As from July 1st, 2010, a new VAT portal is provided by the Cypriot VAT Authorities and the format of the application form has changed. The requested information remains the same.

In order to provide this information, a file can be uploaded, in which case the file should use the xml format. The Tax Authorities are providing information in this respect on their web site.

The application will be analyzed by the Cypriot VAT authorities and will be forwarded to the tax authority of the EU country where the business expenses have been incurred for further check prior to the refund. The tax authority of the EU country where the business expenses have been made is the responsible authority to refund the entrepreneur.

For the electronic submission of applications for VAT refunds of business expenses in another EU Member State, Cypriot businesses have to:

- read the Installation Guide for installing the VAT Refund System;
- download and save the VAT Refund System on their computer;

- in case the zip file of the VAT Refund System cannot be 'unzipped' on the taxpayer's computer, the winzip program should be downloaded and run on the computer.

For more information for the above procedure, the number +357 22 601852 can be used or an email can be sent to: operations@vat.mof.gov.cy

There is no need to apply for a prior registration to the system. Free access is granted.

The electronic form is divided in six main sections:

Section A - Information about the applicant (i.e. general information relating mainly to the taxpayer and to the period which claims refers to);

Section B - Information about the representative;

Section C - Bank account details for refund;

Section D - Information about the imports (i.e. supplier's name, address, telephones, country prefix, goods description, transaction description, deduction - e.g. Pro-rata calculations -);

Section E - Information about the purchases (i.e. reference number of invoices, issuing date of invoice, supplier's name, address, telephone, country, prefix, supplier's country code, supplier's identification number, goods description, transaction description, taxable amount, deduction (e.g. pro-rata calculations));

Section F - Attachments (i.e. file type, name, and description).

When filling the claim, the taxpayer will receive an instant confirmation delivered by the website mentioning the request reference.

In order to prepare the claim, an automatic upload is possible. No specific software is required to do so. The allowed formats are pdf, jpeg, tiff and any such files in a zip format. The maximum size of such files in total must not exceed 5MB.

Follow up submitted claims

The follow up can be done electronically by anyone with the login details. The VAT Authorities will contact the applicant (if needed) through email or telephone. If the applicant contacts the authorities then they will give him/her the information requested, depending of course on what is requested. But there are no specific documents to be drafted. Each country checks whether the applicant exists, but does not check any of its contact details. If no reply is made within one month when the authorities contact the applicant, then the claim is automatically rejected.

Supporting documentation

Only an electronic copy of the 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. However, for invoices relating to fuel costs, the threshold for providing a copy is fixed on EUR 250. The serial number as used on the application form should be mentioned on the documents.

The Cypriot VAT authorities can request that additional documents / information should be submitted if needed.

Refunds and appeals

Within a timeframe of four months after receipt of the refund claim, the Cypriot VAT authorities have to announce their decision:

- The Cypriot VAT authorities accept the refund claim and inform the applicant via electronic means;
- The Cypriot VAT authorities partly or fully reject the refund claim and inform the applicant via registered mail;
- The Cypriot VAT authorities request additional information and inform the applicant via electronic means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period wherein the authorities should take their decision will be postponed to six months (in case authorities request additional information) or to eight months (in case authorities request further information after the first questioning).

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

In case the decision and / or refund falls outside the above mentioned period, late payment interests are due by the Cypriot VAT authorities.

If the refund is rejected, the grounds for refusal of the application will be stated. An appeal can be made to the Minister of Finance requesting the re-examination of the application within 60 days as from the date of any rejection letter or decision made by the VAT Commissioner or made to the high court within 75 days as from the rejection letter or decision made by the VAT Commissioner and / or the Minister of Finance.

Non- E.U. Business (13th Directive)

The rules for non EU businesses have not changed in comparison to the previous refund claim procedure.

Non – EU businesses do not have to appoint a Cypriot fiscal representative. However the VAT Commissioner may request the appointment of a VAT representative to act on its behalf.

Eligibility for refund

Reciprocity is required. If a non-EU country allows recovery of VAT or other turnover taxes by Cypriot businesses, Cyprus permits VAT recovery by businesses from that country.

However, where the non-EU country has a recovery mechanism but does not specifically allow VAT recovery by Cypriot businesses, Cypriot VAT is 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 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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the calendar year in question.

The application must be submitted to the Cypriot VAT authorities within six months as from the end of the calendar year in which the tax became chargeable (i.e. by June 30th of the following year). Late claims are not accepted. An extension of this time limit is not possible.

Application forms

The application should be made by means of the application form "VAT 109", issued by the Cypriot VAT authorities.

The application form must be completed in Greek language.

Blank application forms may be obtained from the local VAT offices or through the internet.

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

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.

The form and supporting documentation must be sent to:

The 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 also be submitted with each application:

- an original certificate of taxable status. The certificate may not be older than one year;
- an original certificate from the local authority, showing that the entity is registered for business purposes in that country is required. The certificate must contain:
 - the name, address and official stamp of the authority body;
 - the business name and address;
 - the nature of the business;
 - the business registration number; and
 - original invoices.

E-Invoicing

There is not specific procedure foreseen to reclaim VAT based on the new rules of 2008/09/EC Directive or 13th Directive on the basis of e-invoices.

Czech Republic

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

There is a standard rate of 20 % and a reduced rate of 10%.

An extensive overview of the application of VAT rates applied in the Czech Republic can be found on:

http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/rates/vat_rates_en.pdf

For claiming Czech VAT based on the Directive 2008/09/EC or the 13th Directive, it is not possible to appoint a Czech fiscal representative. In case of VAT refunds, companies can be represented based on power of attorney.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

EU businesses registered for VAT in another EU Member State in which they have their seat or a permanent establishment are entitled to recover Czech VAT, if the following conditions are met:

- the business is not registered or liable to be registered for VAT in the Czech Republic;
- the business has no residence, seat or permanent establishment in the Czech Republic; and
- the business has not rendered taxable supplies in the Czech Republic except:
 - certain tax exempt supplies (cross border transportations from / to non-E.U. 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 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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions performed during the calendar year in question.

It is possible for an applicant to submit more than one refund claim for the remainder of a calendar year (e.g. an applicant has submitted a refund claim for the remainder of a calendar year but then receives additional invoices from certain suppliers, a corrective refund claim (within the legal deadlines) for the remainder of the calendar year can be filed.

Procedure

Filing

The application must be electronically submitted in Czech through the tax portal of the residence country of the taxable persons at the latest on September 30th of the calendar year following the refund period (generally calendar year). An extension of this time limit is not possible. The application might be submitted only by an authorised person.

IT requirements

No IT requirements for applications submitted electronically through the tax portal of the residence country of the claimant are set either by the Czech VAT Act or by any guideline of the Czech Ministry of Finance.

Specific requirements

In case VAT is incurred in other EU-Member country, the form should be prepared and filed through the Czech Tax Authority's web portal, inputting the information on a line per line basis.

An automatic upload on the portal is possible. No specific software is required by the Czech Authorities. The Czech portal identifies XML format for uploading.

Follow up submitted claims

If an applicant has filed a VAT refund claim for Czech VAT in its home country via the electronic portal, any third party can follow up with the Czech Authorities the status of the VAT Refund claim under the condition that it is empowered by a proxy. This proxy would be requested by the Czech Authorities before they provide any information to a third party. The proxy 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. However, for invoices relating to fuel costs, the threshold for providing a copy is fixed to EUR 250.

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

Refunds and appeals

Within a timeframe of four months after receipt of the refund claim, the Czech VAT authorities have to announce their decision:

- The Czech VAT authorities accept the refund claim and inform the applicant via electronic means;
- The Czech VAT authorities partly or fully reject the refund claim and inform the applicant via registered mail;
- The Czech VAT authorities request additional information and inform the applicant via electronic means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period wherein the authorities should take their decision will be postponed by six months (in case authorities request additional information) or eight months (in case authorities request further additional information after the first questioning).

If the refund is granted, it will be processed in CZK within 10 working days after the abovementioned four / six / eight months period on the bank account number as provided to the authorities.

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

If the refund is not fully granted, the grounds for refusal of the application will be stated. Appeals against such decision may be made to the Czech tax authorities within 30 days from the day which follows the day of delivery of the decision.

Non-E.U. businesses (13th Directive)

Eligibility for refund

Reciprocity is required. Currently, there is reciprocity with Norway, Switzerland and Macedonia.

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, 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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st).

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 June 30th of the following year.

Application forms

For 2010 VAT refunds, the application form 25 5239 (see http://cds.mfcr.cz/sys/cds/scripts/tiskopisy/tiskopisy-pdf2008/5239_2.pdf) issued by the Czech tax authorities must be used (other EU forms are not accepted).

Every single invoice has to be listed in the attachment of the application form. It is generally not allowed to use an Excel sheet to provide an overview of the claimed amounts.

The form and supporting documentation must be sent to:

Financial Office for Prague 1
Stepanska 28 112 33 PRAHA 1
Czech Republic
T: + 42 02 24 04 11 11
F: + 42 02 24 04 31 98
<http://cds.mfcr.cz>

Applications cannot currently 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 VAT status. The claimant must prove that he is registered for VAT or a similar tax in his country of residence. The certificate may not be older than one year;
- a written declaration confirming that Czech VAT was paid, that the applicant has no fixed establishment in another Member State and that he did not carry out taxable supplies in the Czech Republic (with some exceptions) in the period for which he applies for a refund of VAT.

E-invoicing

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

Denmark

Danish VAT is known as “*Merværdiafgift (MOMS)*”.

There is a standard rate of 25 % and a reduced rate of 0 %.

The Faeroe Islands and Greenland are not part of the European Union.

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

For claiming VAT based on the Directive 2008/09/EC or 13th Directive, it is not mandatory to appoint a Danish fiscal representative.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Danish VAT, if the following conditions are met:

- 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;
- the business has no residence, seat or permanent establishment in Denmark; and
- the business has not rendered taxable supplies in Denmark except:
 - certain tax exempt cross border transportations from / to non-E.U. countries;
 - supplies for which the reverse charge mechanism applies;
 - supplies subject to occasional taxation;
 - electronically provided supplies whereby 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:

- meals for the owner and staff of the enterprise. However, the VAT on meals in the form of restaurant bills is partly refundable;
- any acquisition and running of places of residence for the owner and staff of the enterprise;
- any acquisition and running of holiday homes, weekend houses, etc., for the owner and staff of the enterprise;
- entertainment expenses, representation costs and gifts. However, the VAT on business entertainment in the form of restaurant bills is partly refundable;
- the driving of foreign tourist buses;
- the acquisition, repair and operation of motor vehicles designed for the conveyance of not more than nine persons;
- payments in kind to the staff of the enterprise.

Not more than 25% of VAT may be recovered on restaurant bills and not more than 50 % of VAT on hotel accommodation.

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

- the leasing period is at least six months; and
- the vehicle is used for VAT liable purposes for at least 10 % of the 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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the calendar year in question.

According to the legislation it is possible for an applicant to submit more than one refund claim for the remainder of a calendar year (e.g. an applicant has submitted a refund claim for the remainder of a calendar year but then receives additional invoices from certain suppliers). However, in practice it is technical not possible for the system of the authorities to register more than one refund claim for the remainder of a calendar year. Therefore, a dialog with the authorities is needed in this respect.

Procedure

Filing

The application must be electronically submitted through the tax portal of the residence country of the taxable person at the latest on September 30th of the calendar year following the refund period. An extension of this time limit is not possible. The request may be submitted by an authorised person.

IT requirements

Danish taxpayers registered for VAT purposes are allowed to file their refund claim electronically using the "TastSelv – Erhverv" service from the Danish authorities, through the following web portal: www.skat.dk

The form can be filled in by uploading a file. In such case, the file should have a csv or txt format.

Access is granted by using the taxpayers "TastSelv" code or a digital signature. If the taxpayer does not have a "TastSelv" code or a digital signature, the taxpayer can order one at the Danish Tax Authorities homepage.

The electronic form is divided in three main sections:

- General information relating to the taxpayer, bank information and the period to which the claim refers to;

- 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 introduced;
 - File types accepted : jpeg, pdf or tiff;
 - Maximum file size: 5MB.

Upon filing of the claim, the taxpayer will receive an instant confirmation delivered by the website mentioning the reference of the request.

Follow up submitted claims

Besides the applicant, a third party can follow up the status of the VAT Refund claim with the VAT Authorities. In this case a power of attorney is required by the authorities. The power of attorney should quote the name, address, phone and VAT number of the company and the representative or the third party. If the amount should be transferred to the representative this should also be quoted on the power of attorney. The power of attorney should be dated and signed by both parties and is accepted in English, German or Danish language.

Supporting documentation

The Danish authorities can request that additional documents / information should be submitted.

Refunds and appeals

Within a timeframe of four months after receipt of the refund claim, the Danish VAT authorities have to announce their decision:

- The Danish VAT authorities accept the refund claim and inform the applicant;
- The Danish VAT authorities partly or fully reject the refund claim and inform the applicant;
- The Danish VAT authorities request additional information and inform the applicant via electronic means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period wherein the authorities should take their decision will be postponed to six months (in case authorities request additional information) or to eight months (in case authorities request further additional information after the first questioning).

If the refund is granted, it will be processed in Euro within 10 working days after the abovementioned four / six / eight months period on the bank account number as provided to the authorities. This account can be held by the applicant, a proxy holder or any other person.

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

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Danish National Tax Tribunal within 3 months from the notification of the decision with respect to the (partly or fully) rejection of the refund claim.

Non-E.U. businesses (13th Directive)

The deadline for non-E.U. businesses for filing a refund claim is September 30th of the calendar year following the refund period.

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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the calendar year in question.

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

Application forms

The application can be made by means of the application form “31.004”, issued by the Danish tax authorities (other E.U. forms will be accepted). It must be completed in Danish, Swedish, English or German, and in Danish Kroner. Blank application forms may be obtained from the local VAT offices or through the following website: <http://www.skat.dk/getFile.aspx?id=28651>

In case specifications must be made, form “31.016” must be completed. Form “31.016” can be obtained through the following website:

<http://www.skat.dk/getFile.aspx?ID=10735&newwindow=true>

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

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.

The form and supporting documentation must be sent to:

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

Applications cannot be filed electronically.

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

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

Skatteverket
Utlandsenheten
SE-205-31 Malmö
Sweden
skattekontor1.malmo@skatteverket.se

Companies situated 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 business initially applies for a VAT refund in Denmark, it will be given a special registration number. The business must use this number every time it files an application for 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 750 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. The claimant must prove that he is registered for VAT purposes in his country of residence. This certificate may not be older than one year;
- a certificate stating the use of the purchased goods and service, which is covered by the claim;
- a certificate stating that the taxpayer has not performed activities in Denmark, which requires a VAT registration.

E-invoicing

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

Estonia

Estonian VAT is named “käibemaks” in Estonian language. The Estonian tax authority is named the Estonian Tax and Customs Board (Eesti Maksu- ja Tolliamet).

There is a standard rate of 20 % as well as reduced rates of 9% (books, certain learning materials, medical products, certain periodicals, accommodation services with breakfast, excluding any goods or services accompanying such services) and 0%.

For claiming VAT based on the Directive 2008/9/EC or 13th Directive, it is not mandatory to appoint a fiscal representative.

E.U. 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 establishment country has to 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 nor may provide supplies in Estonia.

Only VAT incurred on business related activities may be refunded. The application will not be available for non-taxable persons or taxable persons with limited liability.

Non-refundable VAT

The Government of Estonia may establish a list of goods and services with respect to which the VAT is not refundable. However, such list has not been established yet. The VAT refund is available if Estonian companies can make similar VAT deductions on their 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

For the foreign taxpayer applying for a VAT refund from Estonia, the following should be taken into consideration.

Minimum amounts

Minimum VAT amount on application for calendar year or the remainder of a calendar year is EUR 50; minimum VAT amount on application for period of less than one calendar year is EUR 400.

Time limits

The application must be submitted to the Estonian tax authorities by September 30th of the year following to the refund period. The minimum allowed period of the application is three consecutive calendar months which is not limited to calendar quarters. An exception for this limit is an application submitted for the remainder of a calendar year (e.g. application covering 15.11.09-31.12.09 is allowed). In practical terms the Estonian authorities indicated that they are prepared to treat up to five refund applications from one taxpayer per year that comply with the periods described. For example it is possible to submit four quarterly claims and another one for full calendar year. “Forgotten” invoices may be submitted in the yearly application or in the application for the following periods, but up to the allowed statutory deadline.

Procedure

Filing

In case of a foreign taxpayer applying for VAT refund from the Estonian tax authorities, the application and supporting information / documents must be submitted electronically in Estonian or in English. The application should be submitted by an authorised person. The application is generally submitted electronically through the tax authorities of the country of establishment of the taxpayer.

IT requirements

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

Non-resident representatives will need to sign an authentication contract that grants an access to e-Maksuamet. An authentication contract is always concluded between a private person and the Estonian tax authorities, which means that every member of a company who is planning to use the Estonian portal will need to sign the authentication contract in order to obtain their personal e-filing codes granting access to the portal. Along with a copy of the contract, every non-resident will receive a username, a list of codes and a non-resident code.

There is an alternative way to register by post. The procedure is as follows: every non-resident who needs a portal access will need to print out, fill in and sign two copies of authentication contract. The unofficial translation of this document that may be used as a reference is to be found at the following address: <http://www.emta.ee/doc.php?26702>

The authentication contract that needs to be filled is located at <http://www.emta.ee/doc.php?26703>

As the contract is concluded between a private person and the Estonian Tax and Customs Board, an authentication contract containing the details of a legal entity will be rejected. Every non-resident needs to send a notarized copy of his / her passport. The following information should be visible on this document: the first name, the last name, date of birth, country, the number of the document, date of expiry. These documents should be sent by post to Northern tax and customs center, Endla 8, Tallinn 15177, Estonia. The tax authorities will send back a copy of the signed contract, portal passwords and a non-resident code.

The preparation and filing of the form should be done through the Tax Authorities web portal: <http://www.emta.ee/>. In order to fill in the form, the information should be uploaded manually on a line per line basis. It is also 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>.

Follow up of submitted claims

The claim can be followed up by the taxpayer or by a representative. A notarised power of attorney is required.

Application forms

The requirements to the application forms are set by the authorities of the country of establishment/VAT registration of a company.

The Estonian taxpayer applying for a VAT refund from abroad and submitting the application via e-Maksuamet needs to fill the electronic application form with the following information:

- General information mainly relating to the taxpayer (and the representative, if applicable) as well as to the period to which the claim refers to;
- List of invoices which 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);
- Other information: scanned invoices / annexes can be uploaded. Estonian portal will accept ZIP, tiff, pdf and jpeg files. All files must be placed in one zip file and the size may not exceed 5MB. Applicants will need to select invoices with the largest amounts in a situation when he or she needs to send more invoices than it is possible due to size limit.

Supporting documentation

For foreign taxpayers applying for a VAT refund from Estonia, the following information should be taken into consideration:

- Scanned copies of invoices or import declarations are required when the taxable basis of the document equals or exceeds the threshold of EUR 250 for fuel and EUR 1.000 for other supplies. Applicants will be contacted by the Estonian tax authorities should any additional scanned documents be required;
- In order for a representative to be able to apply for a VAT refund on behalf of a foreign company, that company will need to send a hard copy Power of Attorney to the Estonian Tax and Customs Board by post to Northern tax and customs center. The Power of Attorney must contain a confirmation from the foreign taxpayer that he grants a right to a third party to send applications, to communicate with the Estonian tax authorities, to receive reimbursements etc.

As to apply for a VAT refund from abroad, a company established in Estonia will need to provide the Power of Attorney through e-Maksuamet authorizing a representative to submit and receive refunds on company's behalf. This is done by writing a free form notification in e-Maksuamet, which is considered to have the same legal power as the 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 4 months from the date of receipt to make and notify their decision. The Estonian authorities have right to extend the decision deadline for up to 8 months in case requesting additional information from an applicant, the other Member State or a third party. Requested information must be provided within one month, failure to do so may result in a negative decision or no late payment interests paid. The refund payment must be made within 10 working days after the decision is made by the Estonian Tax and Customs Board. If this time limit is exceeded, the Estonian authorities have to pay late payment interests to the applicant at the rate of 0,06% per day. The interest will not be paid if the payment failed because of incorrect bank account details or if the applicant did not provide additional information upon request of authorities.

In case a refund is rejected by the Estonian Tax and Customs Board, the tax authorities have to provide the taxpayer with the reason(s) of rejection.

Non-E.U. businesses (13th Directive)

Eligibility for the refund

Estonia refunds VAT to non-E.U. taxable persons on the basis of reciprocity principle, i.e. non-EC businesses are refunded VAT, provided that the applicant's home country grants the same rights to Estonian taxable persons. There is no official list of countries for which reciprocity exists.

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 met:

- the taxable person is required to pay VAT as an undertaking in its home country;
- the amount of value added tax to be refunded per calendar year is at least EUR 320;
- taxable persons of 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;
- in the home country of the taxable person, Estonian residents have the right to the VAT refund.

Time limits

The application must be submitted to the Estonian tax authorities by September 30th of the year following to the refund period. The minimum allowed period of the application is three consecutive calendar months which is not limited to calendar quarters. An exception for this limit is an application submitted for the remainder of a calendar year (e.g. application covering 15.11.09-31.12.09 is allowed).

Application forms

The application form KMT is used for applying for a refund of VAT paid by a third country taxable person in Estonia. The application should be signed by a third country natural person, by a head of the third country legal entity or by an authorized representative.

Supporting documentation

The following documents should be added to the application:

- readable invoices meeting the requirements prescribed in the Estonian Value Added Tax Act and documents certifying the payment of VAT upon import of goods;
- a certificate issued by a tax authority of the foreign country certifying that the non-resident 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
Phone: +372 676 1187
E-mail: vatrefund@emta.ee
Information: <http://www.emta.ee/index.php?id=26900>

The Estonian tax authorities verify the correctness of the refund application and the relevant supporting documents and if no further information is required, the authorities refund the amount within the period of 6 months starting from the date of receipt of the application and the supporting documents. The refund amount shall be transferred to the bank account indicated in the written application form (KMT). In case the refunded amount is to be transmitted to a bank account of a credit institution located in a foreign country, the recipient of the refund will bear the related costs.

The Estonian Tax and Customs Board marks all the received original documents and returns them to a taxable person together with the copy of the application within the period of one month starting from the date of the receipt of the refund application.

E-invoicing

As to e-invoices, they are accepted by the Estonian tax authorities. In order to reclaim VAT based on the Directive 2008/09/EC or the 13th Directive those e-invoices have to 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.

There is a standard rate of 23 % and there are reduced rates of:

- 13 %;
- 9 %;
- 0 %.

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

For claiming VAT based on the Directive 2008/09/EC or the 13th Directive, it is not mandatory to appoint a Finnish fiscal representative.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons established in other EU Member States than Finland are entitled to recover Finnish VAT, if the following conditions are met:

- the business does not have in Finland a fixed establishment from which business transactions are performed;
- the purchase relates to business operations abroad which, if carried out in Finland, would have caused liability to account for VAT or would have entitled to a VAT recovery in Finland;
- the business engages in such business activities in its Member State of establishment which would entitle the foreign business to deduction in this particular Member State;
- the business does not carry out any other business in the form of sales of goods and services in Finland except:
 - supplies for which reverse charge applies or supplies to the state;
 - sales of transport services and services ancillary thereto.

Non-refundable VAT

VAT cannot be recovered on:

- immovable property which the taxable person or his staff uses as a residence, a nursery, a recreational or leisure facility, as well as goods and services connected with it or its use;
- goods and services related to transportation between the residence and place of work of the taxable person or his staff;
- goods and services used for business entertainment purposes, e.g., restaurants, business gifts;
- postage stamps or other comparable rights, if the sale of the transport service is not subject to Finnish VAT on the basis that the service takes place abroad;

- 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. Input VAT is, however, recoverable when 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 breakfast;
- purchases of taxable goods and services for direct benefit of passengers made in the name of a foreign travel service company;
- purchases which 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 January 1st until March 31st) in one calendar year or not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the calendar year in question. However, in such case the application period must be adjusted accordingly.

Applicant is allowed to submit multiple claims for the same application period, thus 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 regarding a calendar year has not been set, but the Finnish tax office recommends not exceeding 5-6 claims annually.

Procedure

Filing

The application must be electronically submitted (in Finnish, Swedish or English) through the tax portal of the residence country of the taxable persons at the latest on September 30th of the calendar year following the refund period. An extension of this time limit is not possible. The request should be submitted by an authorised person. The applicant may appoint a proxy to file the application on his behalf. In that case a Power of Attorney must be attached to the first application.

IT requirements

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

Access to the portal is granted using Katso ID logins, which need to be applied for in advance. Independent entrepreneurs can also access the system with bank logins or with a Finnish electronic ID card.

There is no possibility of uploading a file in order to fill in the form. Therefore, the information should be uploaded manually on a line per line basis.

The Electronic form is divided in four main sections:

- General information of the applicant;
- Basic information regarding the application;
- Specification 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: tiff, jpeg and pdf; pdf is recommended;
 - Maximum file size: 5MB.
- Submitting the application after which a confirmation and a summary of the application(s) is displayed.

Supporting documentation

When applying for the VAT refund from Finland scanned copies of invoices and import documents must be attached to the application if the taxable basis on the document is or exceeds EUR 1.000.

The Finnish tax authorities can request that additional documents / information should be submitted (e.g. original invoices or import documents whose tax base does not exceed EUR 1.000.)

Refunds and appeals

Within a timeframe of four months after receipt of the refund claim, the Finnish tax authorities have to announce their decision:

- In which case the Finnish tax authorities submit their decision to the applicant by regular mail and an unofficial electronic copy to the tax authorities of the Member State of establishment of the applicant (this procedure applies irrespective of whether the refund claim is accepted or rejected);
- Unless the Finnish tax authorities request for additional information in which case they will inform the applicant by electronic means or by regular mail. The applicant must provide with all information within a timeframe specified in the request (a maximum of one month).

If additional information is requested, the period wherein the authorities should take their decision will be postponed to six months (in case authorities request additional information) or to eight months (in case authorities request further additional information after the first questioning).

If the refund is granted, it will be processed in EUR within 10 working days after the abovementioned four / six / eight months period to the bank account as specified in the application.

Should the application not be processed in due time and the payment is therefore made late, late payment interest is due by the Finnish tax authorities. Late payment interest is not paid, if the applicant has not submitted the requested additional information in time.

If the refund is not granted, the grounds for refusal of the application will be stated in the decision submitted to the applicant. Possible appeals against refusals are addressed to the Administrative Court of Helsinki (but the appeal letter must be submitted to the Finnish tax authorities) within three years after the end of the calendar year to which the application related. The appeal period is, however, at least 60 days as of the date when the decision was communicated to the applicant (excluding the notification day).

Non-E.U. businesses (13th Directive)

The rules for non-E.U. businesses have not significantly changed in comparison to the previous refund claims procedure.

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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the calendar year in question.

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

Application forms

The application must be made in Finnish, Swedish or English by means of the application form issued by the Finnish tax authorities. Blank application forms are obtained from www.vero.fi

Every invoice / other document has to be mentioned in point 10 of the application form. A separate sheet can also be used.

The application should be signed by the applicant / authorised signatory or an authorised representative.

The form and supporting documentation must be sent to:

Uudenmaan yritysveroimisto

P.O. BOX 34

00052 VERO

Finland

(Street address: Uudenmaan yritysveroimisto, Opastinsilta 12 C, 00052 Helsinki, Finland)

T: + 358 9 7311 20
F: + 358 9 7311 4391

www.vero.fi

Supporting documentation

The following documents must be submitted with each application:

- original invoices, customs documents and / or the equivalent;
- an original certificate of VAT status confirming that the applicant is registered for VAT purposes in his country of residence. The certificate must also confirm the nature of business carried on by the applicant. If the applicant is a supplier of taxable investment gold, it must be mentioned in the certificate that the applicant carries on the supply of taxable investment gold in his country of establishment. The certificate may not be older than one year;
- a Power of Attorney in original, 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)*”.

There is a standard rate of 19.6 % and there are reduced rates of:

- 5.5 %;
- 2.1 %.

Special rates apply in:

- Corsica: 19.6 %, 13 %, 8 %, 5.5 %, 2.1 % and 0.9 %;
- 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 neither established, nor VAT registered in France having incurred VAT in Monaco have to file a specific VAT refund claim in Monaco.

For VAT purposes, the French overseas territories, the territorial communities (so called in French “collectivités territoriales”) of Mayotte, Saint-Pierre-et-Miquelon, Nouvelle Calédonie and Andorra are not considered to be part of the French territory. Consequently, as regards France and other E.U. Member States, those territories are considered as third party countries.

French overseas departments are also considered as third party countries for VAT purposes, as regards transactions relating to goods performed with France or other E.U. Member States.

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

For claiming VAT based on the Directive 2008/09EC it is not compulsory to appoint a French VAT agent. However, for claiming VAT based on the 13th VAT Directive, it is necessary to appoint a French VAT representative.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover French VAT, if the following conditions are met:

- 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 has no residence, seat or permanent establishment in France;
- the business has not performed taxable supplies in France except:
 - Certain tax exempt cross border transportations or ancillary services from / to non-E.U. countries;
 - Supplies for which VAT is due by the recipient in accordance with the new rules implemented with the VAT package;
 - Supplies of goods / services performed by a non established entity to a recipient VAT registered in France (reverse charge mechanism extended in France as from September 1st, 2006 further which VAT is due by the recipient);
 - Supplies performed under a VAT suspension regime, such as provided by Article 277-A-I, 1°, 2°, 5°, 6° and 7° of the French Tax Code;

- Electronically provided supplies whereby 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 notably on:

- Accommodation incurred on behalf of the management or staff of the company. VAT is recoverable when these expenses are incurred for the benefit of persons not employed by the company, provided that those 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. Moreover, VAT is recoverable when the cars are purchased by a car dealer for resale or by a person who hires out;
- Goods transferred without remuneration or against a remuneration which is much inferior to their normal price, unless the value of the goods is very low (except business gift which unitary value does not exceed 60 euro, including VAT, per beneficiary and per year);
- Domestic transport of passengers and related expenses (except for public transport supplies and transport from home to work – subject to conditions);
- The purchase of a building located in France (this VAT cannot be recovered via the Directive 2008/09/EC and 13th VAT Directive refund claim procedure).

In case where French VAT has been incorrectly charged, foreign taxable persons can in principle obtain in practice the refund (except if a corrective invoice have been issued; note that a specific procedure has to be followed in order for the supplier to issue a corrective invoice).

Making claims

Minimum amounts and frequency of filing

The VAT refund claims can be filed on a quarterly or yearly basis.

- *Quarterly VAT refund claim:* It must be filed for a 3 month period (except at the end of the year where a refund could be filed for less than 3 months) for the input VAT suffered during this period. As a principle, the refundable VAT must correspond to the transactions for which the VAT tax point has occurred during the concerned period. In any case, the amount of refundable VAT has to be superior or equal to EUR 400.
- *Yearly VAT refund claim:* VAT refund claims can also be made on a calendar year basis, provided that the amount of refundable VAT is equal or superior to EUR 50. In such case, the deadline is September 30th of the year following the year during which the VAT tax point relating to the transactions with French VAT has occurred.

Time limits

In any case, the VAT refund claim must be filed before September 30th of the calendar year following the one during which the VAT claimed back was assessable. Late claims are not accepted. An extension of this time limit is not possible.

According to the French tax authorities comments dated July 29th, 2010 the applicant cannot submit more than one complementary refund claim for the remainder of a calendar year.

However, according to recent information and from a practical point of view, the French tax authorities accept more than one complementary refund claim.

Procedure

Filing

The application must be submitted electronically (in French or in English) through the tax portal of the residence country (www.impots.gouv.fr).

The taxpayers need to be registered on the French web portal via an “espace abonné” with an electronic certificate or simply via a login and password.

Only one person from each company may be approved to obtain the 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 (a template is available on the French portal) has to be attached with the membership application. This person becomes the *administrateur titulaire* of the services on line.

This *administrateur titulaire* may then delegate in another person at its discretion, who will then be also entitled to submit the VAT refund claim. This person becomes the *administrateur suppléant*.

IT requirements and information required

The preparation and filing of the form should be done through the following web portal: www.impots.gouv.fr. The VAT refund claim can be then accessed through the “Espace abonnés” (subscriber area) on the “professionnels” (professionals) pages of the portal. To access the online procedure, a taxpayer is required to have access to its own subscriber area. It is also possible to upload files in order to fill in the claim. Such files should have an XML format.

The electronic form is divided in two main sections:

- General information relating to the taxpayer and to goods / services purchased (list of invoices with a description of the purchased);
- After that this information has been provided to the French tax authorities, the applicant is in a position to attach scanned invoices / import documents, which can be uploaded taking the following into account:
 - File types accepted: jpeg, pdf or tiff;
 - Maximum file size: 5 Mo;
 - Standard scanning preference: Black and white.

Upon filing of the claim, the taxpayer will receive an instant confirmation delivered by the website mentioning the reference of the request.

As explained during the submission of the claim, the applicant has to provide to the French tax authorities the following information:

- Name and address of the applicant;
- Electronic address of the applicant;

- A description of the activity performed by the applicant and for which the expenses have been incurred;
- The periodicity for which the refund is submitted;
- A declaration which certifies that the applicant has not performed a taxable transaction in France for which he will be the taxpayer;
- The applicant's EU VAT number or its fiscal number;
- The applicant's bank details.

Regarding the invoices subject to French VAT for which the reimbursement is requested, the applicant has to provide to the French tax authorities:

- The name and the address of the supplier as well as its French VAT number (except in case of import of goods);
- The date and the number of the invoice or of the import document;
- The amount of VAT charged by the supplier.

The provision of invoices is compulsory in case where the value of an invoice exceeds EUR 1.000 (or EUR 250 for fuel).

Two technical possibilities are available to upload the informations of the invoices on the portal:

- Manual upload of the informations of the invoices statement; or
- Automatic upload of the informations of the invoices statement in XML format.

It should be referred to the French tax authorities' guidelines to know the specific technical required as regards the format of content of the XML file.

Follow up submitted claims

The claimant and proxy having a delegation of authority can follow up the VAT Refund claim status on the electronic portal.

To obtain a delegation, it is necessary to send by post the corresponding power of attorney to the DRSEG (see below). This document 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. However, for the invoices relating to fuel costs the threshold for providing a copy is fixed to EUR 250. The serial number as used in the application form should be mentioned on the documents.

The French tax authorities can request that additional documents / information be submitted (e.g. original invoices).

Refunds and appeals

Within a time frame of four months after receipt of the refund claim, the French tax authorities have to inform the taxpayer of their decision which can be the following:

- The French VAT authorities accept the refund claim and inform the applicant via electronic means;

- The French VAT authorities partly or fully reject the refund claim and inform the applicant via registered mail;
- The French VAT authorities request additional information and inform the applicant via electronic means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period wherein the authorities should take their decision will be postponed to 6 months (in case authorities request additional information) or to 8 months (in case authorities request further additional information after the first questioning).

If the refund is granted, it will be processed in Euros within 10 working days after the above mentioned four / six / eight month period on the bank account number provided to the authorities. This account can be held by the applicant, a proxy holder (please note that in this case a specific document need to be provided).

Should the payment not be processed in due time, late payment interests are due by the French tax authorities.

If the refund is not granted, the grounds for refusal of application will be stated. Appeals against such refusals may be made before the French administrative Court (“Tribunal administrative de Montreuil”) before the end of the fourth month following the notification of the decision with respect to the (partly or fully) rejection of the refund claim.

It is also possible to try to go for the conciliation process. However, this will not effect the time limit to introduce the claim before the Court.

Non-E.U. businesses (13th Directive)

The rules for non-E.U. businesses have not changed in comparison to the previous refund claims procedure.

Non-EU businesses have to appoint a French VAT representative for filing 13th VAT Directive VAT refund claims.

Eligibility for refund

Since April 30th, 2010 the non-UE businesses can request a VAT refund via the 13th Directive where the conditions of eligibility for refund mentioned in the Directive 2008/09/EC are fulfilled (Art. 242-0 O of Annex II of the French Tax Code).

Making claims

Minimum amounts and frequency of filing

The VAT refund claims can be filed on a quarterly or yearly basis.

- *Quarterly VAT refund claim:* It must be filed during the month following each calendar quarter (e.g. at the latest on October 31st, 2011, for the input VAT incurred during the third calendar quarter 2011 (i.e. July, August and September 2011). As a principle, the refundable VAT must correspond to the transactions for which the VAT tax point has occurred during the concerned calendar quarter (however, in practice, invoices relating to the previous quarters of a same year can be included in the concerned quarterly VAT refund claim). In any case, the amount of refundable VAT has to be superior or equal to EUR 200.

- *Yearly VAT refund claim:* VAT refund claims can also be made on a calendar year basis, provided that the amount of refundable VAT is equal or superior to EUR 25. In such case, the deadline is June 30th of the year following the year during which the VAT tax point relating to the transactions with French VAT has occurred.

The amount of refundable VAT has to be superior or equal to EUR 200 regarding quarterly VAT refund claims and to EUR 25 regarding yearly VAT refund claims.

Time limits

In any case, the VAT refund claim must be filed before June 30 of the calendar year following the one during which the VAT claimed back was due. Late claims are not accepted. An extension of this time limit is not possible.

Application forms

The application should be made by means of the application form “3559”, issued by the French tax authorities. It must be completed in French, in block capitals and in Euro. Blank application forms may be obtained from the Non-Residents tax centre or through the internet website:

http://www.impots.gouv.fr/portal/dgi/public/recherche.jsessionid=LG525LZ403QS1QFIEMPSFFGAVARW4IV1?paf_dm=popup&paf_gm=content&paf_gear_id=700019&sfid=05&temNvlPopUp=true&action=openImprime&docOid=ficheformulaire_425

Every single invoice has to be listed in the attachment of the application form. It is allowed to use an Excel sheet, including all the information mentioned on the attachment of the VAT refund claim form, to provide an overview of the claimed amounts.

The application should be signed by a person who is legally entitled to bind the company (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 to the VAT refund claim.

Original hard copy invoices have to be provided.

E-invoicing

In France, it is possible to issue invoices by electronic means. However, this is strictly ruled by the French VAT regulation.

In addition, at this stage, the application of such procedure leads to practical difficulties in the framework of the VAT refund claim procedure. Indeed, original hard copies have to be provided to the French tax authorities.

Germany

German VAT is known as “Umsatzsteuer”(USt) or more colloquial “Mehrwertsteuer“(MwSt).

There is a standard rate of 19 % and a reduced rate of 7 %.

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

For claiming VAT based on the Directive 2008/09/EC or 13th Directive, it is not mandatory to appoint a German fiscal representative.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover German VAT, if the following conditions are met:

- the business is not registered or liable to be registered for VAT in Germany;
- the business has no residence, seat or permanent establishment in Germany;
- the business has not rendered taxable supplies / services in Germany except:
 - certain tax exempt cross border transportations from/to non-E.U. countries and related services (article 4 no. 3 German VAT law);
 - supplies / services for which the reverse charge mechanism applies (article 13b German VAT law);
 - supplies subject to individual transport assessment (article 16 para. 5 and article 18 para. 5 German VAT law); or
 - electronically provided services whereby the foreign taxable person opted for the application of the special regime for non-established taxable persons supplying electronic services to non-taxable persons;
 - supplies as middle party which are subject to an intra-community triangulation, whereas the last customer is obliged to pay the tax that becomes payable on the delivery to the last customer under article 25b para. 2 German VAT law.

Non-refundable VAT

VAT cannot be recovered on:

- supplies of goods and services that are not used for business purposes, including gifts;
- supplies and services acquired or goods imported in connection with certain exempt business 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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the calendar year in question.

It is only possible to submit one refund claim for the remainder of a calendar year. However, if the refund claim for the remainder of the calendar year is not yet finally processed/assessed, the refund claim may be extended.

Procedure

Filing

The application must be submitted electronically through the tax portal (<https://www.elsteronline.de/bportal/>) of the residence country of the taxable persons at the latest on September 30th of the calendar year following the refund period. An extension of this time limit is not possible.

IT requirements

German taxpayers registered for VAT purposes are allowed to file their refund claim electronically using the BZSt-Online web service from the German tax authorities (German Federal Tax Office).

The entrepreneur has to register prior to access to the BZSt-Online web service. Entrepreneurs have to use the ELSTER (<https://www.elsteronline.de/eportal/eop/auth/Registrierung.tax>) registration file inclusive of the password or the authenticate signature card.

It is possible to upload the requested information in order to fill in the form. In such case, the file should have an xml or csv format. The format in which the information should be provided can be found here:

http://www.bzst.de/DE/Steuern_International/Umsatzsteuerverguetung/01_Inlaendische_Unternehmer/Hilfsmittel/TechnischeDetails_BelegUpload.html?nn=161418

The Electronic form is divided in three main sections:

- General information mainly relating to the taxpayer and to the period to which the claim refers to;
- Bank details;
- List of invoices in which each document can be manually typed in or where all documents can be uploaded in e.g. excel format;
- 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: .jpeg, .pdf or .tiff;
 - Maximum file size: 5MB;
 - Standard scanning preference: Black and white / max 200 dpi.

Upon filing of the claim, the taxpayer will receive an instant confirmation delivered by the website mentioning the reference of the request.

<https://www.elsteronline.de/bportal/bop/formular/ustveu/general/FormularUStVEUImport.tax#otherAnchor>

It is possible to use an excel-sheet for the import of the data which can be downloaded using the above mentioned link. The IT System of the Federal Office of Finance can only read csv files. However, the excel sheet contains a button for the transfer from xls to a csv data format.

Follow up submitted claims

It is not possible to check the status of the submitted VAT refund claim via the electronic portal. However, it is possible to contact the German Federal Office of Finance about the status of the VAT Refund claim by telephone.

From a German perspective, the persons indicated as representatives in the claim can ask for this information. Additionally, third parties may be authorized by power of attorneys.

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. However, for invoices relating to fuel costs the threshold for providing a copy is fixed on EUR 250. The serial number as used in the application form should be mentioned on the documents. The invoices which have to be submitted electronically must be completely provided (all pages including annexes etc.).

The German tax authorities can request that additional documents / information should be submitted (e.g. original invoices or import documents, authorisation document from foreign tax payer stating that payment may be granted to a third party).

The German Federal Tax Office insists to obtain a power of attorney in case a third person (e.g. tax consultant) transmitted the refund claim on behalf of the applicant.

Refunds and appeals

Within a timeframe of four months and 10 days after receipt of the refund claim, the German VAT authorities have to announce their decision:

- The German Federal Tax Office accepts the refund claim and informs the applicant;
- The German Federal Tax Office partly or fully rejects the refund claim and informs the applicant;
- The German Federal Tax Office requests additional information and informs the applicant. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period wherein the authorities should take their decision will be postponed to eight months at the longest.

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

Should the payment not be processed in due time, late payments interests are due by the German Federal Tax Office.

If the refund is not granted, the grounds for refusal of the application should be stated. This notification will be sent electronically (via e-mail). The Appeals against such refusals must be made to the German Federal Tax Office within one month after public announcement (being the 3rd working day after the issuing date, unless it can be proven that in fact the receipt was later) in written form (via regular mail). If the tax assessment notice is sent abroad to the claimant's address outside Germany, an appeal against such refusal 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 refusal or partial refusal note is sent to the resident tax advisor having filed the application on behalf of the claimant or to another address within Germany, the time for filing an appeal will be only one month. If this appeal is unsuccessful, the national Lower Finance Court may be contacted within one month after the assumed receipt date (being the 3rd working day after the issuing date, unless it can be proven that in fact the receipt was later) in case of a mailing to a German address or within two months following the date of rejection by the German Federal Tax Office in case of mailing to a non-German address.

Non-E.U. businesses (13th Directive)

Eligibility for refund

Reciprocity is required. Germany has signed a reciprocity agreement 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 (Republic), Kuwait, Lebanon, Liberia, Libya, Liechtenstein, Macao, Maldives, Macedonia, Norway, Oman, Qatar, St. Vincent, San Marino, Saudi Arabia, Solomon Islands, Swaziland, Switzerland, United Arab Emirates, United States and Vatican City. Reciprocity is denied for Mauritania.

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;
- supplies and services acquired or goods imported in connection with certain exempt business 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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st).

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 June 30th of the following year. However, late claims are not accepted. An extension of this time limit is not possible.

Application forms

The application form provided by the German Federal Tax Office has to be used.

Blank application forms will be provided at the following address:

http://www.bzst.de/DE/Steuern_International/Umsatzsteuerverquetung/03_Unternehmer_Drittstaaten/Verfahrensablauf/Unternehmer_Drittstaaten_Verfahrensablauf.html?nn=83792

Every single invoice has to be listed in the attachment of the application form.

The application must be signed by a person who is legally entitled to represent the company (e.g. the managing director).

The form and supporting documentation must be sent to:

Bundeszentralamt für Steuern
-Außenstelle Schwedt-
Passower Chaussee 3b
16303 SCHWEDT/ODER
Germany

We strongly recommend sending the application form via courier or via certified mail.

T: + 49 18 88 40 60

F: + 49 18 88 40 64 722

www.bzst.bund.de

Since 2006, it is possible to submit the application (Verus) electronically to the German Federal Finance Office. Additionally, the applicant has to 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 only accepted, if the originals are lost and the copies are certified by the supplier); the invoices must comply with the German invoice requirements according to article 14 German VAT law;
- a certificate of taxable status. The claimant must prove that he is registered for VAT purposes in his country of residence. The certificate may not be older than one year;
- a letter of authority if a third party submits an application on the claimant's behalf, but in any case the application must be signed by the claimant himself;
- the original application form or the first original transfer report has to be signed by the managing director of the applicant's company.

Refunds and appeals

The German tax authorities will stamp each invoice and / or import document to prevent their use for further application and will return them within one month after a decision was taken. The decision should be announced within six months after the date when the application, accompanied by all necessary supporting documents required for examination of the application, is submitted.

If the refund is granted, it will be made in Euro before the end of the abovementioned period, at the applicant's request, in either Germany or the State in which he is established. In the latter case, the bank charges for the transfer will be payable by the applicant. The notification will be sent via regular mail. According to a recent decision of the German Supreme Tax Court, the interest in favour of the claimant is assessed if the (final) VAT refund assessment takes more than 9 months calculated from the filing deadline of 30th of June of the subsequent year. The German Federal Tax Office will send a notification via mail to the person who has submitted the refund claim (entrepreneur) or in case a third person has submitted the refund claim, to that person.

If the refund is not granted, the grounds for refusal of the application should be stated in a written notification which will be sent via regular mail. The appeals against such refusals must be made to the German Federal Tax Office within one month after public announcement (being the 3rd working day after the issuing date, unless it can be proven that the receipt was later) in written form (via regular mail).

If the tax assessment notice is sent abroad to the claimant's address outside Germany, an appeal against such refusal 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 refusal or partial refusal note is sent to the resident tax advisor having filed the application on behalf of the claimant or to another address within Germany the time for filing an appeal will be only one month. If this appeal is unsuccessful, the national Lower Finance Court may be contacted within one month after the assumed receipt date (being the 3rd working day after the issuing date, unless it can be proven that in fact the receipt was later) in case of mailing to a German address or within two months after following the date of rejection by the German Federal Tax Office in case of mailing to a non-German address.

E-invoicing

In Germany, e-invoices should be accepted for VAT refunds based on the 13th VAT Directive, if the following is stored on a storage media (e.g. CD) which is sent along with the application file, 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);
- the certificate issued by a Certification Authority to the signor. This certificate indicates the name of the signor, the level of the digital signature (e.g. qualified), the public key, validity date etc.;
- if available, validation data showing that the recipient of the invoice has checked the validity of the digital signature.

Greece

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

There is a standard rate of 23 % and reduced rates of:

- 13 %;
- 6,5 %*.

* This rate is half the first reduced rate.

For the departments of Lesbos, Chios, Samos, the Dodecanese and the Cyclades, and on the Aegean islands of Thassos, the Northern Sporades, Samothrace and Skiros, the rates of 6.5 %, 13 % and 23 % are reduced by 30 % to respectively 5 %, 9% and 16 %. 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 these islands. This preferential treatment does not, however, apply to tobacco products and means of transport.

Mount Athos is not considered to be part of the European Union for VAT purposes.

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

Until now, the above site has not been aligned with the VAT rate changes, but it is assumed that it will soon be updated accordingly.

For claiming VAT based on the Directive 2008/09/EC or 13th Directive, it is not mandatory to appoint a Greek fiscal representative for VAT purposes.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Taxable persons registered for VAT purposes in EU Member States other than Greece may, upon application, obtain refund of VAT paid in Greece on movable goods and services supplied to them, as well as on imports to Greece made by them for their commercial purposes provided that:

- they do not have the seat of their entrepreneurial activities, nor maintain an establishment in Greece for the carrying out of their entrepreneurial activities;
- they have not performed any supply of goods or services taxable in Greece. However, an exception to this rule shall apply in case of:
 - supply of goods or services for which the receiver is liable for the VAT payment;
 - supply of transport and ancillary thereto services which are exempt from Greek VAT because they are related to import / export of goods or to international carriage of goods.
- the goods or services supplied to the taxpayer must have been used for VATable transactions which give the right to deduct input VAT in Greece or have been used for specific exempt supplies.

Non-refundable VAT

VAT refund is not possible in the following cases:

A. When the claimant:

- is not taxable in his State of establishment;

- is engaged solely in exempt transactions without the right to deduct input VAT;
- falls under the special exemption scheme for small enterprises;
- falls under 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 in Greece. In specific:

- supply, import or intra-community acquisition of tobacco products provided that these are destined for non-taxable transactions;
- supply, import or intra-community acquisition of alcoholic beverages provided that these are destined for non-taxable transactions;
- entertainment expenditure, including expenditure on hospitality and amusement;
- acquisition, leasing or hire, modification, repair or maintenance of passenger motor-vehicles with up to 9 seats, pleasure boats and private aircraft, provided that the transport means mentioned above are not used for sale, leasing, or transport of persons for a fee;
- accommodation, food, transport and entertainment expenses incurred for company personnel or representatives;
- supply of goods and services in connection with real estate located in Greece upon conditions;
- expenses unrelated to the business activity of the claimant;
- erroneous VAT invoicing.

If the VAT imposed is used for both taxable and exempt transactions, the refund is made in proportion to the percentage of taxable transactions (pro rata).

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 January 1st until March 31st) in one calendar year and not more than one calendar year. Exceptionally, applications may relate to a period of less than three months when the period of reference corresponds to the remaining of a calendar year (e.g. from November 1st until December 31st).

The application must be submitted to authorities of the residence country by September 30th of the year following the refund period. Given that an extension of this time limit is not possible, late claims are not acceptable.

With respect to invoices that are not covered by a previous refund application (even this referring to the remainder of a calendar year) the applicant may file only one supplementary claim per calendar year.

Procedure

Filing

The application must be submitted electronically through the tax portal of the residence country of the taxable persons at the latest on September 30th of the calendar year following the refund period. An extension of this time limit is not possible.

A supplementary claim (one per calendar year) can be filed with respect to invoices that are not covered by previous refund applications. Furthermore, in cases where the details in the already filed applications have been altered, an amending claim must be filed. A change in the pro rata percentage can be made electronically through a separate claim correction.

IT requirements

Taxpayers established in Greece file this application through the web portal <http://www.taxisnet.gr> to which access is allowed by using a “log on” password. Prior registration to the system is needed. Greek authorities must transmit the claim to the refund state within 15 days after the receipt, electronically. If the taxpayer is not eligible, the tax authorities do not send the claim and the Head of the VAT department issues a resolution which is communicated to the claimant electronically.

The form can be filled in by uploading a file. This file should have a zip format containing the VAT Refund Application data in xml format along with any attached files.

For the purposes of creating such file, it is highly recommended to use the application / software access provided free of charge at www.gsis.gr/vatref.html. Further information is provided while creating the file.

In general, the Greek e-application is in Greek and the requested information should be filled in Greek. Exceptionally, with respect to specific fields of the application (for instance to “description of supply” box) when the given choices do not cover the claimant’s position and “other” is selected, any supplementary information should be provided using the language (or languages) accepted by the refund State.

Taxpayers established in other EU Member States submit the application (either in Greek or English) through the electronic means supported by their Member State of residence which further transmits the claim to Greece.

The Electronic form must include:

General information relating mainly to the taxpayer (name, post / e-mail address, VAT number / Tax identification number, code / description of activities) the refund period, the refund State, the bank account (IBAN and BIC), a claimant’s declaration that it did not supply goods or services in the refund State apart from transport and ancillary thereto services VAT exempt 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 refund State supplier’s name and address, VAT number in the refund State, sequential number of record, the VAT charged in currency of the refund state, pro rata percentage and amount of VAT which may be deducted, description/nature of services / goods supplied and classification per special codes.

The form can be filled in by uploading a file. This file should have a zip format containing the VAT Refund Application data in xml format along with any attached files. For the purposes of creating such file, it is highly recommended to use the application / software access provided free of charge at www.gsis.gr/vatref.html. Further information is provided while creating the file.

Follow up submitted claims

The applicant or any other third party may follow up the status of the VAT refund claim. This can be achieved only by requesting information through an e-mail message sent to 14th VAT Directorate of Ministry of Finance. For such purposes no specific documents will be requested.

Supporting documentation

Depending on the refund state, a file of maximum size 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. However, regarding invoices relating to fuel costs, the threshold for providing a copy is fixed on EUR 250. Greece requests such file as a refund State.

Greek authorities can request that additional documents / information should be submitted.

Upon filing of the claim, the taxpayer will receive an instant confirmation delivered by the website mentioning the request reference.

The competent Tax authority for the implementation of the above 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 VAT authorities receive the application form along with the supporting documents and electronically send (through an e-mail) an instant confirmation mentioning the reference of the request. Additional documents / information may be requested by the VAT authorities after submission.

Within a timeframe of four months after receipt of the refund claim, the Greek VAT authorities have to announce their decision:

- the Greek VAT authorities accept the refund claim and inform the applicant via electronic means;
- the Greek VAT authorities partly or fully reject the refund claim and inform the applicant via registered mail as provided for in the Greek legislation.

- the Greek VAT authorities request additional information and inform the applicant via electronic means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period wherein the authorities should take their decision will be postponed to six months following the application (in case authorities request additional information) or to eight months (in case authorities request further additional information after the first questioning).

- The Greek VAT authorities refrain from taking a decision which equals to a claim rejection.

If the refund is granted, it will be processed in Euro within 10 working days after the abovementioned four (six /eight when supplementary information is requested) months period first on a temporary bank account of the Bank of Greece and then will be transferred on the bank account in the claimant's State as provided to the authorities.

This account can be held by the applicant or a proxy holder. Should the payment not be processed in due time, late payments interests are due by the Greek VAT authorities.

If the refund is not granted, the grounds for refusal of the application will be stated. Recourses against such refusals may be made to the Greek tax authorities within 60 days (residents or fiscal representatives / proxies of non-residents) or 90 days (non-residents) of the receipt of the notification (tax assessment) issued by the tax authorities in the first case; in the second case – namely the 90 days – according to Ministerial Decision 1390/2001 and the Code of Administrative Litigation-, the period begins from the day that the decision is sent to the Ministry of Foreign Affairs in order to be translated. Further to the said translation, the decision will be sent to the interested entrepreneur via the Greek Consular in the country of his establishment.

The appeal must be submitted to the Greek Administrative Court of First Instance by a Greek lawyer. If the recourse is rejected, the interested party can lodge an appeal. The appeal can be filed within 60 days from the notification of the Court's Decision. Nevertheless, if the Court's Decision is published and after three years the appeal has not been filed, then the interested party loses this right. The appeal is filed in the Greek Administrative Court of Second Instance (Appeals Court). In case the appeal is rejected an appeal (cassation) to the Supreme Administrative Court can be filed. The latter appeal must be filed within 60 days from the day that the Court's Decision will be officially notified. Besides the issue of appealing, if the refund claim is rejected, it must be examined on a case by case basis.

In case of rejection of a claimant's refund application, where the claimant wins his case at the first level court (Greek Administrative Court of First Instance), the Greek Tax Authorities always refer the case to the Appeals Court for final judgement. The refund is therefore only performed after finalisation of the case at Supreme Court level.

Non-E.U. businesses (13th Directive)

The rules for non-E.U. businesses are similar to those for E.U. businesses, except for the filing procedure.

Eligibility for refund

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

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 January 1st until March 31st) in one calendar year and not more than one calendar year. Exceptionally, applications may relate to a period of less than three months when the period of reference corresponds to the remaining of a calendar year (e.g. from November 1st until December 31st).

The application must be submitted to the Greek tax authorities by September 30th of the year following the period of reference. Given that an extension of this time limit is not possible, late claims are not acceptable.

Application forms

The application can only be made by means of the application form “ΦΠΑ 015”, issued by the Greek tax authorities. It must be completed in duplicate, in Greek or English and in Euro. The form can be filled out in block capitals or it can be also typed. Blank application forms may be obtained from the local VAT offices. It is preferable to have the form printed in the same language as used in the application.

Every single invoice 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, but the said excel-sheet must provide the information requested by the second page of the relevant form, namely (1) the sequential number, (2) the nature of services provided, (3) the supplier's VAT number, (4) the supplier's name, (5) the number of the invoice and (6) the VAT charged. The application should be signed by a person who is legally entitled to represent the company (managing director). Otherwise a proxy which is officially translated in Greek, notarized and apostilled should be provided.

A supplementary claim (one per calendar year) can be filed with respect to invoices that are not covered by previous refund applications. Furthermore, in cases where the details in the already filed applications have been altered, an amending claim must be filed. A change in the prorata percentage can be made electronically through 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). These documents should necessarily 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, VAT rate and VAT amount, licence plate of the vehicle (in case of transport companies), a certificate of VAT status. The claimant must prove that he is registered for VAT purposes in his country of residence. The certificate may not be older than one year;

The Greek tax authorities will stamp each invoice and / or import document to prevent their use for further application and will return them within one month after a decision was taken.

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, and sent via electronic means to the interested entrepreneur can be used for VAT refunds, provided that the uniqueness and the originality of the record can be proved.

The validity of invoices' (issued by a computer) origin and the integrity of their content must be verified by either an Advanced Electronic Signature (AES) or by an EDI. In particular, Greek entrepreneurs issuing invoices in a computerized way, are obliged to use a "tax box" which is fully compliant with the AES requirements set forth in the Greek Code of Books and Records. In this respect, for refund purposes, the claimant will be required to submit the electronic files and the code bar (i.e. an numerical / alphabetical sequence) as produced by the Greek issuer's "tax box" along with its application, as to verify the validity of the transaction (for the content and for the electronic signature).

Hungary

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

There is a standard rate of 25 % and reduced rates of:

- 18 %
- 5 %

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

For claiming VAT based on the Directive 2008/09/EC or the 13th Directive, it is not mandatory to appoint a Hungarian fiscal representative.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Hungarian input VAT, if the following conditions are met:

- the business has no residence, seat or permanent establishment in Hungary; and
- the business has not performed taxable supplies in Hungary, except
 - certain exempt cross-border transportations from / to third countries;
 - exempt cross-border passenger transport;
 - supplies for which the reverse charge mechanism shall apply;
 - electronically provided supplies whereby 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 if:

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

VAT cannot be recovered on:

- motor fuels and other fuels, goods which are necessary directly for the operation of passenger cars (under headings 2710 11 41, 2710 11 45, 2710 11 49, 2710 11 59, 8703);
- passenger cars, motorcycles above 125 cc (under heading 8711), yachts, sporting and leisure boats (under heading 8903);
- VAT related to residential buildings, this rule shall not apply to taxable persons engaged in the hiring out of the residential building, who opted for taxation for the rental;
- purchase of goods related to construction of residential buildings and renovation of these immovable goods;

- food and beverages;
- VAT related to renting of passenger cars, motorcycles above 125 cc, yachts, sporting and leisure boats;
- services received in connection with the operation and maintenance of passenger cars;
- services of restaurants and other public catering services;
- entertainment services (SZJ 55.40, 92.33, 92.34, 92.72);
- services related to construction of residential buildings and renovation of immovable goods;
- taxi services (SZJ 60.22.11);
- 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);
- 30% of telephone costs (SZJ 64.20.11 and 64.20.12);
- 30% of mobile phone costs (SZJ 64.20.13);
- 30% of services related to data submission by internet protocol (from SZJ 64.20.16).

There are some exceptions to the above restrictions.

Making claims

Minimum amounts

The minimum amounts determined by the Directive 2008/9/EC shall be applied first time for those reclaimers where the right to reclaim VAT occurs after 31 December 2009.

Based on these rules, 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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the remainder of the calendar year.

There is neither specific rule for this scenario in the relevant legislation nor any guidance issued by the tax authority. Based on the verbal information we received from an officer dealing with such claims, it should not be possible to file two claims for the same period.

Procedure

Filing

The application relating to one calendar year must be filed to the Hungarian tax authorities within nine months from the end of the calendar year in which the tax became chargeable, i.e. by September 30th of the following year.

Late claims are not accepted. An extension of this time limit is not possible. The application must be submitted electronically (in Hungarian or English) through the Tax Authority's portal of the residence country of the taxable persons.

IT requirements

Hungarian taxable persons have to fill in the application form 10ELEKafa, that can be downloaded from internet:

<http://www.apeh.hu/bevallasok/nyomtatvany>

To be able to submit the form electronically, registration at the Central Document Office in Hungary is required. This requires personal presence in Hungary. The form might also be submitted by a representative appointed by the Hungarian taxable person, in this case 11T180 form shall be signed by the representative of the company and sent via the webportal: www.magyarorszag.hu.

The information should be uploaded manually on a line per line basis.

The Electronic form is divided into 2 main sections:

- general information mainly relating to the taxpayer and to the period to which the claim refers to;
- details of the referred 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.
- Annexes: scanned invoices / annexes can be uploaded taking the following into account :
 - File types accepted: pdf, jpeg, tif and zip;
 - Maximum file size: 4MB.

An automatic upload on the portal is not possible, the information can be uploaded manually on a line per line basis.

Follow up submitted claims

The Hungarian tax authority communicates with the claimant through the e-mail address which is mentioned on the refund claim (unless the claimant chooses to communicate through the electronic system of the Hungarian administration – which requires a personal registration at the Central Document Office in Hungary).

In case of e-mail communication, the authorization of the representative is only checked by the tax authority of the country of establishment of the claimant. If the claimant/representative communicates through the e-mail address mentioned on refund claim, no specific document is required by the tax authority.

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 must be submitted with each application. However, for invoices relating to fuel costs the threshold for providing a copy is fixed on EUR 250. The serial number as used in the application form should be mentioned on the documents;

- the Hungarian Tax Authority can request that additional documents / information should be submitted (e.g. invoices or import documents even if the taxable basis does not exceed the above thresholds).

Refunds and appeals

Within a timeframe of four months after receipt of the refund claim, the Hungarian tax authorities have to announce their decision:

- The Hungarian tax authorities accept the refund claim and inform the applicant via electronic means;
- The Hungarian tax authorities partly or fully reject the refund claim and inform the applicant via electronic means;
- The Hungarian tax authorities request additional information and inform the applicant via electronic means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested the period wherein the authorities should take their decision will be postponed to seven months (in case authorities request additional information) or to eight months (in case authorities request further additional information after the first questioning).

If the refund is granted, it will be processed within 10 working days in Hungarian Forint or in any other currency before the end of the abovementioned period, at the applicant's request, in either Hungary or the State in which he is established. The bank charges for the transfer will be payable by the applicant. Interest of 1/365 of twice the prime rate valid in the period of the delay, will be due on any amount refunded after the expiration of the aforementioned four / seven / eight months period, if the deadline elapses without a legally valid resolution and / or payment occurring.

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Hungarian tax authorities within 15 days of the date of notification (tax assessment) received by the applicant. All relating documents and evidence must be enclosed to the request and an appeal duty must be paid. If this appeal is unsuccessful, the national court may be queried.

Non-E.U. businesses (13th Directive)

The rules for non-E.U. businesses have not changed in comparison to the previous refund claims procedure in case of those appeals where the right to refund VAT occurs before 1 January 2010, i.e. for the claims to be submitted in 2010 the rules have not changed in comparison to the 2008 and 2009 refund claims (except the deadline for submission) procedure. The new refund claim procedure shall be applied the first time for those claims where the right to refund VAT occurs following 31 December 2009. Accordingly, e.g. the claims concerning VAT occurred in 2010 shall be submitted based on the new procedure, while annual claims concerning VAT occurred in 2009 shall be submitted according to the previous procedure.

Eligibility for refund

Reciprocity is required between Hungary and the country of establishment under the 13th Directive VAT refund procedure. Currently, Hungary has reciprocity agreements with Switzerland and Lichtenstein.

Making claims

Minimum amounts

Rules for claims where the right to reclaim VAT occurs after 31 December 2009:

The minimum amounts determined by the Directive 2008/9/EC shall be applied for reclaims where the right to reclaim VAT occurs after 31 December 2009. Based on these rules, 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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the calendar year in question.

Application form (filing and IT requirements)

The application relating to one calendar year must arrive to the Hungarian tax authorities within nine months from the end of the calendar year in which the tax became chargeable, i.e. by September 30th of the following year. Late claims are not accepted. An extension of this time limit is not possible.

The application can be submitted paper based or (upon the decision of the applicant) electronically to the Tax Authority of reclaim (please see the address below under subtitle IT requirements).

The application must be made by means of a specific application form, issued by the Hungarian tax authorities. It must be completed in Hungarian and in Hungarian Forint. The application form will be downloadable from the internet and the form for 2009 is to be used until a new form is available.

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

Applications can be filed paper-based or electronically. In case of paper-based filing the form and supporting documentation must be completed electronically, printed out and sent to:

Adó- és Pénzügyi Ellenőrzési Hivatal Kiemelt Adózók Igazgatósága
Külföldiek Adó-visszatérítését Intéző Főosztály
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

Supporting documentation

Rules for claims where the right to reclaim VAT occurs after December 31st, 2009

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 must be submitted with each application. However, invoices relating to fuel costs the threshold for providing a copy is fixed on EUR 250. The serial number as used in the application form should be mentioned on the documents;
- a certificate of VAT status with the data required by the Hungarian legislation. The claimant must prove that he is registered for VAT purposes in his country of residence. The certificate may not be older than one year;
- the Hungarian Tax Authority can request that additional documents / information are submitted (e.g. invoices or import documents even if the taxable base does not exceed the above thresholds).

Refunds and appeals

Rules for claims where the right to reclaim VAT occurs after December 31st, 2009

Within a timeframe of four months after receipt of the refund claim, the Hungarian tax authorities have to announce their decision (paper-based or via electronic means upon the decision of the applicant):

- The Hungarian tax authorities accept the refund claim and inform the applicant;
- The Hungarian tax authorities partly or fully reject the refund claim and inform the applicant;
- The Hungarian tax authorities request additional information and inform the applicant. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period wherein the authorities should take their decision will be postponed to seven months (in case authorities request additional information) or to eight months (in case authorities request further additional information after the first questioning).

If the refund is granted, it will be processed within 10 working days in Hungarian Forint or in any other currency before the end of the abovementioned period, at the applicant's request, in either Hungary or the State in which he is established. The bank charges for the transfer will be payable by the applicant. Interest of 1/365 of twice the prime rate valid in the period of the delay, will be due on any amount refunded after the expiration of the aforementioned four / seven / eight months period, if the deadline elapses without a legally valid resolution and / or payment occurring.

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Hungarian tax authorities within 15 days of the date of notification (tax assessment) issued by the tax authorities. All relating documents and evidence must be enclosed to the request and appeal duty must be paid. If this appeal is unsuccessful, the national court may be queried.

E-invoicing

In case of electronic invoices, the invoices are to be attached to the application in a form valid at the time of issue. These invoices shall be issued in line with the Hungarian provisions. The detailed procedure concerning the submission of the electronic invoices is not defined by the law.

Iceland

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

There is a standard rate of 25.5 % and there is a reduced rate of 7 % on the supply of the following goods and services:

- hotel rooms, rooms in guest houses and other accommodations, as well as campground facilities;
- newspapers, magazines and periodicals (locals or nationals);
- books;
- compact discs, records, tapes and other medium for transmitting music without pictures;
- licence fees to use radio and television broadcasting services;
- hot water, electricity and fuel oil used for the heating of houses and swimming pools;
- food, beverages, other goods intended for human consumption, including restaurants but excluding alcoholic drinks;
- admission tolls to land transportation projects.

For claiming VAT, it is not mandatory to appoint an Icelandic fiscal representative.

E.U. and non-E.U. businesses

Eligibility for refund

A non-resident business with no permanent establishment or liability to register in Iceland can recover VAT. No reciprocal agreement with the home country of the non-resident business is required for refunds to be made.

Refunds can only be made to a non-resident business which would otherwise 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 transport including car hire and fuel;
- food and drinks, including restaurant expenses;
- gifts and entertainment expenses;
- the 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 50,700; 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 9,900. These amounts are linked to the building cost index as defined by Statistics Iceland.

Time limits

The application shall 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 where it is a question of the remaining part of a calendar year. The applications shall be submitted at least 15 days after the period in question and not later than 6 years after the end of the calendar year to which the application refers.

An applicant may submit more than one refund claim for the remainder of a calendar year, for example if an applicant has submitted a refund claim for the remainder of a calendar year but then receives additional invoices from certain suppliers, given the time deadlines stated above are observed.

Procedure

Filing

The application must be made by filling out the application form RSK 10.29, issued by the Icelandic tax authorities. It must be completed in Icelandic or English, in block capitals or typing and in Icelandic Krona (ISK). Blank application forms may be obtained from the local VAT offices or online (<http://www.rsk.is/rekstur/eydublod/rsk10>)).

Every single invoice 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.

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 filled out and provided. This letter is available online and it is not required that the letter be notarised. (<http://www.rsk.is/rekstur/eydublod/rsk10>)).

The form and supporting documentation must be sent to the Tax Office in Reykjavik:

Ríkisskattstjóri / Starfstöðin HafnarfirðiVirðisaukaskattsskrifstofa
Suðurgötu 14
220 Hafnarfjörður
Iceland
Phone: +354 442 1000
Fax: +354 442 1999
Website: www.rsk.is

On the application form, the applicant shall make a declaration with respect to the purposes of the purchases. The applicant shall also declare that the enterprise has during the reimbursement period in question neither delivered goods nor rendered taxable services in Iceland in respect of which the company would be liable to registration and taxation.

Follow up submitted claims

Refund claims may not be submitted in Iceland via an electronic portal. The applicant and his nominated representative, as per letter of authority, may follow up with the authorities on the status of the 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 shall be enclosed with the application, as well as other documentation which could be relevant with regards to the reimbursement amount. Only original invoices are accepted.

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

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

The applicant must enclose a certificate issued by the competent authority in the state where the company is resident stating which type of business the applicant carries on there.

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 the authorities deem that relevant information remains unchanged.

Refunds and appeals

Applications received before the deadline of the 15th day of the month following the VAT reimbursement period and supported by all required documents shall be processed no later than one month and five days after the end of the VAT reimbursement period. Payment is executed immediately thereafter. Applications received after the deadline will be processed with application pertaining to the next VAT reimbursement period. No interest is paid if the tax administration does not make the refund within the time limit.

The applicant may request that the reimbursement is processed in his country of residence or in Iceland. If the applicant requests that the reimbursement be performed to a bank account in his country of residence he shall bear all the costs arising in relation thereof. The applicant can also specify what payment method he chooses, i.e. payment a) deposited into a bank account, b) deposited into a giro account or c) sent by mail.

If the application is rejected, an appeal may be filed within 30 days to the Internal Revenue Directorate. If this appeal is also rejected, an appeal may be filed within 3 months to the Ministry of Finance. Only where these appeals have finally been rejected can an applicant initiate a procedure before the national court.

The submission of any incorrect or misleading information or nondisclosure of information required in connection with an application for reimbursement of VAT or in declarations made is punishable by law.

E-invoicing / E-filing

There is no specific procedure for reclaiming VAT based on e-invoices in Icelandic legislation. The main guidance is that 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 rate of VAT is 21% with effect from January 1st, 2010. The reduced rates of VAT are:

- 13.5 %;
- 4.8 %;
- 0 %.

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

For claiming VAT based on the Directive 2008/09/EC or the 13th Directive, it is not mandatory to appoint an Irish fiscal representative.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Irish VAT, if the following conditions are met:

- the business is not registered, liable or eligible to be registered for VAT in Ireland;
- the business has no residence, seat or permanent establishment in Ireland; and
- the business has not performed taxable supplies in Ireland except:
 - certain tax exempt cross border transportations from / to non-E.U. countries;
 - supplies for which the reverse charge mechanism applies;
 - electronically provided supplies whereby 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:

- petrol except diesel;
- hotels / accommodation or other personal services (VAT on accommodation with effect from 1 July 2007 is recoverable provided certain stringent conditions are met);
- food, drinks, accommodation or other personal services;
- entertainment expenses;
- the purchases, hire or importation of passenger motor vehicles;
- the acquisition of means of transport, for hiring out for use within Ireland.

Note: Vehicles coming within the VRT category A may reclaim VAT up to a maximum of 20% of the cost incurred provided certain conditions are met.

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. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the calendar year in question.

From January 1st 2010, applications must be submitted by September 30th in the calendar year directly following the calendar year in which the expenditure was incurred, e.g. applications for the year 2009, must be submitted by September 30th 2010.

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

Procedure

Filing

The application must be electronically submitted through the tax portal of the country where the applicant is established at the latest by September 30th in the calendar year directly following the calendar year in which the expenditure was incurred.

From January 1st 2010, VAT registered persons established in another EU Member State who wish to reclaim Irish VAT incurred on business expenses incurred in Ireland, have to apply directly to the relevant tax authority in their own State, who will then forward the claim electronically to Irish Revenue for processing.

IT requirements

An EU VAT refund claim must be submitted through the Irish Revenue's online filing system (ROS) www.ros.ie. In order to file a refund application the applicant must be registered for Irish VAT and also be registered to use the ROS system. An agent may also file a claim on behalf of a client provided the agent is registered for ROS and the client has provided authority. Data must be uploaded on a line per line basis with a limit of 1,400 invoices per application.

The Bulk Upload Facility allows preparing claims offline and upload the information once ready by selecting "Populate from CSV" button on the import/ invoice entry screen. The format is that of a comma separated value Microsoft Excel file containing the information pertaining to the invoices and imports that make up the claim.

Follow up submitted claims

The business that submitted the claim, or any party that is down as agents on the claim, can follow up with the Irish tax authority in relation to the claim.

Supporting documentation

The application will incorporate an online declaration and the following information will also 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.

Revenue may also require additional information to be forwarded at a later date.

Refunds and appeals

The decision concerning the application will be announced within four months of the date when the application was submitted to the Irish tax authorities. However, if it is necessary for the authorities to request additional information in respect of the claim, the maximum time limit for making a decision may be extended to 8 months.

If the refund is granted, it will be processed in Euro within 10 working days after the notification of the decision, at the applicant's request in either Ireland or the State in which the applicant is established. In the latter case, the bank charges for the transfer will be payable by the applicant.

If the refund is not granted, the grounds for refusal of the application must be stated. Appeals against such refusals may be made to Irish Revenue within 21 days of the receipt of the notification.

Non-E.U. businesses (13th Directive)

The rules for non-E.U. businesses are mainly similar to those for E.U. Businesses. However, for non-EU businesses the procedure is still paper-based and there is no option to file the 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 lodged within six months of the end of the calendar year in which the tax paid became chargeable.

Application forms

The application can be made by means of the application form "VAT 60OEC", issued by Irish Revenue.

In order to receive a refund of the VAT, the business for which the goods/services were purchased must be a business which would be taxable if carried on in Ireland.

Supporting documentation

The following documents must be submitted with each application:

- original invoices import documents, bills, vouchers, receipts or customs clearance forms;
- 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 older than one year; 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)*”.

There is a standard rate of 20 % and reduced rates of:

- 10 %;
- 4 %;
- 0 %.

Livigno, Campione d'Italia and the territorial waters of Lake Lugano are not considered to be part of the European Union for VAT purposes.

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

For claiming VAT based on the Directive 2008/09/EC or the 13th Directive, it is not mandatory to appoint an Italian fiscal representative. The Company may not be registered for VAT purposes in Italy (i.e. the company may not have an Italian VAT representative and may not be directly identified for Italian VAT purposes).

The new provisions - entered into force by means of the Italian Decree implementing the Council Directive 2008/09/EC and regulating the VAT refund claims based on the Directive 2008/09/EC or 13th Directive – establish that the presence of a branch with its Italian VAT number does not allow the Directive 2008/09/EC and the 13th Directive refunds in relation to purchases done by the head office, in line with the Decision of the European Court of Justice C 244/07 of 16th July 2009.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Italian VAT, if the following conditions are met:

- the business is not registered or liable to be registered for VAT in Italy;
- the business has no residence, seat or permanent establishment in Italy. The presence of a branch with its Italian VAT number does not allow the Directive 2008/09/EC or 13th Directive refunds in relation to purchases done by the head office; and
- the business has not performed taxable supplies in Italy in relation to which they were responsible to apply the VAT, except for the following:
 - certain tax exempt cross border transportations from / to non-E.U. countries and ancillary services thereto;
 - all supplies of goods and / or services rendered to a subject which is VAT registered in Italy at the time of the relevant supply;
 - supplies subject to occasional taxation; or
 - electronically provided supplies whereby 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:

- accommodation (restaurant, bar and hotel expenses);

- food and drinks.

However, since 2008, the recovery of 100% of the VAT incurred on hotel and catering services supplied during conventions linked to the business of the company is allowed.

Moreover, and as from 1st September 2008, the VAT related to accommodation (restaurant, bar and hotel expenses) is 100% deductible, unless it is related to entertainment expenses.

According to the Decision of the European Court of Justice C 228/05 issued on September 14th, 2006, it should be possible deducting the relevant VAT paid on cars / fuel / maintenance used for the company's business. In this respect, the percentage of deduction set by the Italian VAT legislation is 40% in case of both private use and business use; the VAT deduction is 100% in case of exclusive business 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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the calendar year in question.

The applicant has the possibility to file (i) 4 claims related to each quarter of the year, (ii) 2 claims related to each semester of the same year, (iii) 1 annual claim. While the quarterly and semestral claims can only include invoices issued in the quarter or semester of reference, the annual claim can include invoices issued during the whole year.

Therefore, in the case where the claimant, who has already filed an annual claim, receives an invoice issued, for example, in March, he has the possibility to file a claim related to the first quarter of the year or a claim related to the first semester of the year, obviously unless he has already spent those possibility.

Procedure

Filing

The application must be submitted electronically through the tax portal of the residence country of the taxable persons at the latest on September 30th of the calendar year following the refund period. An extension of this time limit is not possible.

IT requirements

The preparation and filing of the return is done through the web portal of the Italian Revenue Agency (Entratel or Fisconline). In order to use the device, it is necessary to follow a procedure of registration and licensing to the web portal. The information has to be manually uploaded on a line per line basis.

Each invoice data shall be inserted manually line per line, showing the invoice number, the date, the supplier's name, the taxable amount and the VAT amount. Moreover, a scanned copy of the invoices must be attached to the claim uploading them in pdf format.

Follow up submitted claims

In Italy there is no official information about who could follow up a VAT refund claim that has been filed to tax authorities. However It should be possible for a third party to require information about the status of the VAT refund claim at the competent Pescara VAT office. In this case, the tax office requires to the requesting person, if different from the taxpayer who has filed the claim, a power of attorney to act on behalf of the claimant. As for the POA requirements, no instructions are available. However, the following details are typically required for power of attorney: 1. basically in written on letter head of the applicant; 2. mentioning all details of the applicant; 3. mentioning all details of the representative 4. signature of the applicant's legal representative.

Refunds and appeals

Within a timeframe of four months after receipt of the refund claim, the Italian VAT authorities have to announce their decision:

- The Italian VAT authorities accept the refund claim and inform the applicant;
- The Italian VAT authorities partly or fully reject the refund claim and inform the applicant;
- The Italian VAT authorities request additional information from the applicant or from the VAT Authorities of the claimant's residence country. The information can be requested by electronic means only if the addressee has at its disposal the necessary means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period wherein the authorities should take their decision will be postponed to six months (in case authorities request additional information) or to eight months (in case authorities request further additional information after the first questioning).

If the refund is granted, it will be processed in Euro within 10 working days after the abovementioned four / six / eight months period.

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

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Italian tax authorities within 60 days of the receipt of the notification (tax assessment) issued by the tax authorities.

If this appeal is unsuccessful, another appeal to the second Level Tax Court may be initiated. If also such appeal is unsuccessful an appeal to the Supreme Court may be performed.

Non-E.U. businesses (13th Directive)

The rules for non-E.U. businesses are mainly similar to those for E.U. Businesses, except that:

Eligibility for refund

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

Supporting documentation

The same documents as for the EU business are required. Moreover a certificate of taxable status rather than a certificate of VAT status not older than 1 year would also be required.

Latvia

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

The standard VAT rate is 22 % and the reduced rate is 12%.

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

For claiming VAT based on the Directive 2008/09/EC or 13th Directive, it is not mandatory to appoint a Latvian fiscal representative.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Latvian VAT, if the following conditions are met:

- the business is not registered or liable to be registered for VAT in Latvia;
- the business has no residence, seat or permanent establishment in Latvia; and
- the business has not rendered taxable supplies in Latvia except:
 - tax exempt cross border transportation from / to E.U. countries and services related to this transportation;
 - supplies to which reverse charge mechanism applies.

Non-refundable VAT

VAT cannot be recovered:

- for the acquisition of unused immovable property and services received in relation to construction, reconstruction, renovation, restoration or repair of immovable property;
- for the 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. The refund can be granted proportionally to the utilisation of the car for ensuring the business activity of the applicant. In order to justify the use of the car for business purposes, relevant documentation has to be enclosed 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;
 - expenses for recreation activities;
 - catering (including restaurants);
 - health improvement activities;
 - entertainment.
- By the tour operator company 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 last months 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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st).

Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the calendar year in question.

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

Procedure

Filing

The application must be submitted electronically (in Latvian or English) through the tax website of the residence country of the applicant until September 30th of the calendar year following the refund period. An extension of this time limit is not possible. The request can be submitted by an authorised person.

IT requirements

Latvian VAT payers are allowed to file their refund claims electronically using the Electronic Declaration System (EDS) web service of the Latvian tax authorities. In order to access the EDS web service the company should first conclude an agreement with the Tax Authorities. The form can be uploaded in an automated way, in which case, the xml format is requested. The maximum size for the file is 1MB. Guidance on the filing of the form can be obtained here: <http://www.vid.gov.lv/default.aspx?tabid=11&id=1676&hl=1&mod=33>.

The Electronic form is divided in three main sections:

- General information about the taxpayer and the time period to which the claim refers;
- List of invoices in which each document can be typed manually;
- Annexes: scanned invoices if required:
 - File types accepted: zip, jpeg, pdf or tif;
 - 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 e-mail.

For Latvian VAT taxable persons, it is possible to upload the claim automatically in XML file format.

Follow up submitted claims

Latvian tax authorities inform the applicant upon the receipt of the refund claim, indicating the date when the refund claim was received,

While the claim is being considered, there are no special tools for keeping informed about the proceedings. The applicants may call or e-mail the authorities in order to see the progress of their claims, (Please see the contact details below).

After the receipt of the claim, it is possible that the authorities send an additional information request to the e-mail address stated in the application. When the case is considered, the authorities forward the decision taken to applicants via the electronic application system. Since the German tax authorities do not resend the information received from the Latvian tax office, the decisions to the German-based applicants are e-mailed to the e-mail addresses stated in their applications.

Supporting documentation

Electronic copies of the invoices for transactions equal to or exceeding EUR 1.000 must be submitted with the application. For the purchases of fuel, electronic copies of the invoices are required if the transaction amount is equal to or greater than EUR 250. The invoice number must be mentioned on the application.

Refunds and appeals

Within four months after the receipt of the refund claim, the Latvian tax authorities have to announce their decision:

- If the VAT refund is granted, the Latvian tax authorities send the decision to the applicant or its tax authority via electronic means;
- If the claim is partly or fully rejected, the authorities inform the applicant or its tax authority via registered mail;
- If additional information is required, the Latvian tax authorities send the request to the applicant via electronic means. The applicant must provide all information within one month upon the receipt of the notification.

If additional information is requested, the deadline for the authorities to make the decision is extended to six months or eight months if the authorities request further additional information.

If the refund is granted, the payment is made in Latvian lats (LVL) within 10 working days after the decision is taken to the bank account stated in the application. The account can be held by the applicant, a proxy holder or any other person.

Should the payment not be processed in due time, late payments interest is due by the Latvian VAT authorities.

If the refund is not granted, the grounds for refusal have to be stated. Appeals against such refusals may be filed to the Latvian tax authorities within one month after the receipt of the decision on full or partial rejection of the VAT refund claim.

Non-E.U. businesses (13th Directive)

There is a new regulation for VAT refunds to non-E.U. businesses as of 1 January, 2011. This regulation also relates to the claims filed for 2010.

Eligibility for refund

Reciprocity is required. At present, Latvian authorities refund the VAT to the VAT taxable persons established in Norway, Switzerland, Iceland and Monaco.

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 is 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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the calendar year.

The application must be submitted:

- by September 30th of the next year if the application relates to a time period of one calendar year or the last months of the relevant year.
- within three months after the end of the period covered by the application if the application relates to a time period of not less than three months and does not exceed one calendar year.

Late claims are not accepted. An extension of this time limit is not possible.

If the application is sent by mail, the date of submission shall be deemed to be the date on which the application has been handed over to the post office (postmark).

Application forms

The application can be made by means of the application form which is in Annex attached to the Cabinet of Ministers Regulation No. 1221 for the claims covering the calendar year of last months of the calendar year.

It must be completed in Latvian or English and in Latvian Lats. Blank application forms may be obtained on the official website of the Latvian tax authorities www.vid.gov.lv

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

The application should 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:

Large Taxpayer Department of the State Revenue Service

Jeruzalemes iela 1

Riga 1010

Latvia

T: + 371 6701 6792 or +371 6701 6810 (in Latvian, Russian and English)

or +371 6701 6751 (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 invoice requirements. The proofs of payment of the invoices also should be provided (e.g. bank orders of payment, internet-banking printouts, cash register). Original customs declarations (the translation of the statement is not required) must be submitted if the VAT refund is claimed for the import of goods;
- a certificate of VAT status. The claimant must prove that he is registered for VAT purposes in his country of residence. This certificate may not be older than 1 year;
- an original Power of Attorney if a third party submits an application on the claimant's behalf. The power of attorney issued in Lithuania, Estonia or Poland must be certified by a notary. The power of attorney issued in other EU countries, Iceland, Monaco, Norway and Switzerland 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 for further application and will return them within one month after a decision was taken.

The decision concerning the application will be announced within four months after submission of the application and supporting documents to the Latvian tax authorities.

The tax authority has a right to request additional information from the applicant. In such case, the decision deadline may be extended for up to six months.

If the refund is granted, the payment is processed in Latvian Lats within 10 working days after the decision. The bank charges for the transfer are payable by the applicant. The VAT refund does not generate any interest.

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Latvian tax authorities within 30 days of the receipt of the notification (tax assessment) issued by the tax authorities.

This time limit cannot be extended upon written demand. If the appeal is rejected, another appeal can be lodged within 30 days after the receipt of the decision. If the VAT is not refunded after the appeal, the applicant may query the national court.

The applicants have the right to submit a “reapplication” if the first application for VAT refund has been rejected. The corrected documents have to be submitted within one month as of the receipt of the decision. For the reconsideration of the application, the following documents should be submitted:

- the corrected or updated documents or the documents that had to be submitted additionally;
- original invoices, customs declarations;
- proof of payment of invoices;
- letter stating the date of receipt of the previous decision and listing the enclosed documents.

E-invoicing

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

Lithuania

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

There is a standard rate of 21 % and reduced rates of:

- 9 %;
- 5 %.

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

For claiming VAT based on the Directive 2008/09/EC or 13th Directive, it is not mandatory to appoint a Lithuanian fiscal representative.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Lithuanian VAT, if the following conditions are met:

- the business is not registered nor liable to be registered for VAT in Lithuania;
- the business has no residence, seat or permanent establishment in Lithuania;
- taxable persons established outside the European Community, supplying e-services in the territory of the European Community and, by using a special registration procedure are registered in any of the EU Member States. E-Services' suppliers can request refund of VAT paid in Lithuania irrespective the fact whether the country of their establishment refunds VAT to Lithuanian taxable persons; and
- the business has not performed taxable supplies in Lithuania except:
 - certain tax exempt cross border transportations from / to non-E.U. countries;
 - supplies for which the reverse charge mechanism applies;
 - supplies subject to occasional taxation; or
 - electronically provided supplies whereby 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:

- the purchase or lease of a passenger car;
- transportation of passengers by cars (taxi services);
- entertainment and representation expenditures (e.g. food, parties, entertainment or cultural events). However, in case a taxable person is established in the EU, 75% of the VAT incurred on entertainment and representation expenditures (goods and services) is refundable;
- in case the supply of goods had to be taxed at the 0% rate, but instead the standard or reduced VAT rate was applied, the incurred VAT is not refundable to the foreign taxable person.

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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the calendar year in question.

Legal acts do not provide whether the applicant is allowed to submit more than one refund claim for the remainder of a calendar year (for example in cases where after submitting a refund claim the applicant receives additional invoices from certain suppliers). However, the Tax Authorities orally confirmed that in the aforementioned cases they would accept the second refund claim submitted within the legal deadline.

Procedure

Filing

The application must be submitted electronically (in Lithuanian or English) through the tax portal of the residence country of the taxable persons at the latest on September 30th of the calendar year following the refund period. An extension of this time limit is not possible. The request may be submitted by an authorised person.

IT requirements

Lithuanian taxpayers registered for VAT purposes are allowed to electronically file their refund claims using the “Elektroninė prašymų registravimo informacinė sistema (EPRIS)” from the Lithuanian tax authorities.

In order to be able to apply for refund through EPRIS system, taxpayers will be required to either (i) apply for registration, or (ii) access the system through the “E-government gateway” (“Elektroniniai valdžios vartai”) portal. If the application for refund is to be done by an authorised person, both the taxable person and the authorised person have to gain access to EPRIS.

If the application for the VAT refund is done by an authorised person, together with the VAT refund claim, the power of attorney (if the power of attorney is neither in Lithuanian nor in English, the official translation approved by the signature of the translator is required) has to be submitted via electronic means to the Lithuanian Tax Authorities.

On the electronic form, the taxpayer or the authorised person has to indicate the following information:

- General information mainly relating to the taxpayer;
- Economic activities which the taxpayer is engaged in and for which VAT was incurred;

- Information relating to the authorised person, if any;
- Bank details;
- List of invoices and import declaration in which each document can be manually typed in;
- Annexes: scanned invoices / annexes can be uploaded taking the following into account:
 - File types accepted: jpeg, pdf or archived to zip;
 - Maximum file size: 5MB.

Upon filing of the claim, the taxpayer will receive an instant confirmation delivered by the website mentioning the reference of the request.

The input of the above information should be done manually on a line per line basis.

The automatic upload of the information is however possible by using a “*web service*” function in EPRIS. In this case the software used by the applicant for its accounting (or other special software) has to meet the set requirements, i.e. has to be adapted for the use of “*web service*” function. The requirements for the software are listed here (in Lithuanian language only): https://epris.vmi.lt/epris/help/epris_help_EPRISSoap/index.htm

Follow up submitted claims

After the refund claim is received by the Lithuanian Tax Authorities, the information on the refund claim is communicated to the applicant or to the authorized person (that was indicated in the application form) via electronic means:

- when the VAT refund claim is received by the Lithuanian Tax Authorities, the applicant or the authorised person is informed about the date of the receipt by electronic means;
- when the Lithuanian Tax Authorities make a decision to accept/reject the refund claim, the applicant or the authorized person is informed about the respective decision via electronic means (upon the request of the applicant, the decision of Tax Authorities may be additionally sent via regular mail);
- in case additional information is needed, the applicant or the authorized person is asked by electronic means to submit the additional information/documents.

Supporting documentation

Only an electronic copy of invoices (for which the taxable basis or import documents equal or exceed the threshold of LTL 3.500, approximately EUR 1.000) must be submitted with each application. However, the threshold for providing a copy of invoices related to fuel costs set at on LTL 900 (approximately EUR 250).

The Lithuanian authorities can request that additional documents / information should be submitted (e.g. authorisation document from foreign tax payer stating that payment may be granted to a third party).

Refunds and appeals

Within a timeframe of four months after receipt of the refund claim, the Lithuanian VAT authorities have to announce their decision:

- the Lithuanian VAT authorities accept the refund claim and inform the applicant via electronic means;

- the Lithuanian VAT authorities partly or fully reject the refund claim and inform the applicant via registered mail;
- the Lithuanian VAT authorities request additional information and inform the applicant via electronic means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period wherein the authorities should take their decision will be postponed to six months (in case authorities request additional information) or to eight months (in case authorities request further additional information after the first questioning).

If the refund is granted, it will be performed in Litas or other currency within 10 working days after the decision is made - on the bank account number as provided to the authorities. Should the payment not be processed in due time, late payments interests are due by the Lithuanian VAT authorities.

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Lithuanian tax authorities within 20 days of the date of the receipt of the notification (tax assessment) issued by the tax authorities (if the decision was sent via registered post, the 20 days period is calculated starting from the 5th business day when the decision was dispatched). However, this time limit may be extended upon written demand. If this appeal is unsuccessful, the national court should be contacted (deadline is 20 calendar days after receipt of the decision).

Non-E.U. businesses (13th Directive)

The rules for non-E.U. businesses have not changed in comparison to the previous refund claims procedure except the minimum amounts which can be claimed over a certain period.

Eligibility for refund

Reciprocity is required. The list of the non-EU countries where VAT is refundable to established taxable persons is not exhaustive and is modified taking into account the practice of these countries in relation to VAT refund to Lithuanian taxpayers. Lithuania has signed reciprocity agreements with Armenia, Iceland, Canada, Croatia, 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 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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st).

Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed 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 June 30th of the following year. An extension of this time limit is not possible.

Application forms

The application can be made by means of the application form "FR0445", issued by the Lithuanian tax authorities. It must be completed in either Lithuanian or English and in Lithuanian Litas. Blank application forms may be obtained from the local VAT offices or through the internet (<http://www.vmi.lt/en/?itemId=1005638>).

Every single invoice has to be mentioned in the attachment of the application form. There is no practical experience with excel sheets and therefore it is recommendable to have the invoices listed in the application form rather than filing an Excel sheet as annex to the application form.

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.

The form and supporting documentation must be sent to:

Vilniaus apskrities valstybine mokesciu inspekcija
Sermuksniu g. 4
LT-01509 VILNIUS
Lithuania
T: + 370 5 274 2550
F: + 370 5 268 7689
www.vmi.lt

Information on the VAT refund can be received via e-mail by contacting:
vilniaus.apskr.rastai@vmi.lt

Supporting documentation

The following documents must be submitted with each application:

- originals and copies of invoices, import documents, bills, vouchers, receipts or customs clearance forms, on the basis of which corresponding amounts of VAT were paid. In case of the purchase of fuel, the originals and copies of receipts where the purchaser is identified (i.e. its name, code or the number of the special fuel card). In case of the fuel card, the originals and copies of documents which allow to identify the person to whom the fuel card is issued;
- a legalized Power of Attorney if a third party submits an application on the claimant's behalf;
- a legalized original certificate of VAT status. The claimant must prove that he is registered for VAT purposes in his country of residence. This certificate may not be older than 1 year.

If these documents are not in Lithuanian language, their translations must also be provided. Translations should be notarised, except if the original documents are in English.

The documents can be brought to the tax authority in person or sent via mail.

The authorities do not attribute a registration / identification number which should be added on the application form.

Refunds and appeals

The Lithuanian tax authorities will stamp each invoice and / or import document to prevent their use for further application and will return them within one month after a decision was taken. The decision concerning the application will be announced within four months of the date when the application, accompanied by all necessary supporting documents required for examination of the application, is submitted to the Lithuanian tax authorities.

When the authorities request additional information, the four months period is suspended commencing on the date the request for information is sent to the claimant and ending on the date on which the claimant has met his obligation to provide the necessary information. In this case, the decision is made within 10 days from the day when the requested additional information is received or an additional inspection completed.

In case tax authorities require additional information or there are errors in the application, the applicant can submit the additional information or correct the errors within 2 months. The tax authority might extend the term to reply, in case the applicant requests so and grounds its requests with important circumstances.

If the refund is granted, it will be processed in Lithuanian Litas within 10 days of the date of the decision, at the applicant's request, in either Lithuania or the State in which he is established. In the latter case, the bank charges for the transfer will be payable by the applicant. The VAT application does not bear any interest.

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Lithuanian tax authorities within 20 days of the date of the receipt of the notification (tax assessment) issued by the tax authorities (if the decision was sent via registered post, the 20 days period is calculated starting from the 5th business day when the decision was dispatched). However, this time limit may be extended upon written demand. If this appeal is unsuccessful, the national court should be contacted (deadline is 20 calendar days after receipt of the decision).

E-invoicing

There is no specific procedure foreseen to reclaim VAT based on the 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 as “Mehrwertsteuer” (MwSt) in German.

There is a standard rate of 15 % and reduced rates of:

- 12 %;
- 6 %;
- 3 %.

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

In the context of the VAT refund claim, it is not mandatory to appoint a Luxembourg fiscal representative.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Luxembourg VAT, if the following conditions are met:

- the taxable person is not registered, liable or eligible to be VAT registered in Luxembourg;
- the taxable person has neither had its place of business nor a fixed establishment, nor its usual place of residence in Luxembourg during the refund period;
- the taxable person has not performed taxable deliveries of goods or supplies of services in Luxembourg during the refund period, except:
- certain VAT exempt cross border transport services and connected ancillary services;
- certain supplies of services for which the Luxembourg receiver is the VAT debtor;
- certain deliveries of goods for which the Luxembourg receiver is the VAT debtor.

Non-refundable VAT

VAT cannot be recovered when it has been charged by mistake or when it has been charged for certain supplies of goods that are VAT exempt.

VAT cannot be recovered if the goods or services have been 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. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from 1 November until 31 December). Such applications may also relate to invoices or import documents not covered by previously filed applications relating to 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. An extension of this time limit is not possible.

The applicant can submit only one refund claim for a specific period and for the remainder of a calendar year. There is no clear guideline in the Luxembourg VAT law regarding how the applicant should include the invoices received after the submission of the refund claim in which these invoices should have been reported. The VAT Authorities have verbally confirmed the following: it is recommended to submit quarterly claims (e.g. for the period from January to March) and then one yearly claim including the invoices not reported in the quarterly claims.

Procedure

Filing

VAT refund claims for VAT incurred in Luxembourg have to be submitted to the competent national tax authorities of the Member State of establishment of the applicant via the electronic submission platform. The relevant national application provisions are applicable.

IT requirements

Luxembourg based taxpayers registered for VAT purposes must submit their refund claim 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 a prior registration to the system of the Luxembourg VAT Authorities (cf. form enclosed).

The information should be uploaded manually on a line per line basis. It is not possible to upload directly an entire file into the system.

Follow up submitted claims

After the submission of the refund claim, the applicant or a representative authorised by the applicant can do the follow up on the claim submitted. There is no clear guideline in the Luxembourg VAT law regarding the documents requested when the VAT claim form is submitted by a representative acting on behalf of the applicant. The Luxembourg VAT Authorities have verbally confirmed that in principle, they assume that the VAT Authorities of the Member State of Establishment of the applicant have verified that the representative has been duly appointed by the applicant. As a result, they verbally confirmed that if the refund claim has been submitted by a representative authorized by the applicant, Luxembourg, as Member State of Refund, does not require any additional documents such as power of attorney from the applicant.

Supporting documentation

In principle, taxable persons established in the European Union do not have to submit any supporting documents with their input VAT recovery request.

However, the form must contain the following information:

- the applicant's name and full address;
- an address for contact by electronic means;
- a description of the applicant's business activity for which the goods and services are acquired;
- the refund period covered by the application;
- a declaration by the applicant that he supplied no goods and services deemed to have been supplied in the Member State of refund during the refund period, with the exception of supply of exempt transport services and services ancillary and supply of goods and services to a person who is liable for payment of VAT;
- the applicant's VAT identification number or tax reference number;
- bank account details including IBAN and BIC codes.

Refunds and appeals

The Luxembourg VAT authorities will inform the applicant by electronic means about their decision either to accept or to refuse the request within four months as from reception of the request.

The authorities may come back to the taxable person requesting additional information (e.g., original invoices) during this four months period. The taxable person has to provide the requested information within one month of the date on which the request reaches the person to whom it is addressed.

The authorities have to inform the applicant about their decision either to accept or to refuse the request within two months as from the receipt of the requested additional information or – if the taxable person has failed to provide the authorities with the requested additional information – within two months as from the expiration of the abovementioned one month period.

In any event, if the authorities request additional information from the applicant, they have at least six months from the date of receipt of the application by the Member State of refund to decide to reimburse totally or partially the input VAT. If the authorities request again additional information from the applicant, they have to inform the applicant about their decision to accept or to refuse the refund.

If the refund is granted, it will be paid by bank transfer in the Member State of refund or in any other Member State. In the latter case, the bank charges for the transfer will be deducted from the amount to be paid to the applicant. The payment shall be processed at the latest within ten working days of the expiry of the deadline for the authorities to confirm their decision on the refund.

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Luxembourg VAT Authorities within three months of the receipt of the notification (tax assessment) issued by the VAT Authorities. If this appeal is unsuccessful, the national court may be queried for this matter.

Non-E.U. businesses (13th Directive)

The rules for non-EU businesses are mainly similar to those for EU businesses.

Eligibility for refund

Apart from the conditions mentioned above for EU businesses, non-EU businesses must not have provided during the refund period electronically provided services to non VAT taxable persons established in Luxembourg.

No reciprocal agreement is required.

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” directly at the latest on 30 June of the year following the end of the refund period. Late claims are not accepted. An extension of this time limit is not possible.

Application forms

VAT refund claims for input VAT incurred in Luxembourg have to be submitted to the Luxembourg “Administration de l’Enregistrement et des Domaines” on the application 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 the status of VAT or similar taxes taxpayer. The claimant must prove that he is registered for VAT purposes in his country of residence (this certificate may not be older than one year) or that he independently performs an economic activity on a regular basis whatever the purpose or result of this activity;
- a written statement stating that the claimant has not performed any taxable supplies in Luxembourg apart from those mentioned above under “Eligibility for refund”;
- a written statement stating 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 inform the applicant about their decision either to accept or to refuse the refund within six months as from the receipt of the request.

If the refund is granted, it will be paid by bank transfer in either Luxembourg or the State in which the applicant is established. In the latter case, the bank charges for the transfer will be payable by the applicant. The payment shall be done within this six months period.

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Luxembourg tax authorities within three months of the receipt of the notification (tax assessment) issued by the tax authorities. If this appeal is unsuccessful, the national court may be queried for the matter.

E-invoicing

There is no specific procedure foreseen to reclaim VAT based on the 13th Directive on the basis of e-invoices.

Malta

VAT is known as “Taxxa fuq il-Valur Mizjud” in the Maltese language.

There is a standard rate of 18% and reduced rates of:

- 7%
- 5%

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

E.U. businesses (Directive 2008/9 EU)

Eligibility for refund

Taxable persons not established in Malta are entitled to recover Maltese VAT, if the following conditions are met:

- the business is not registered, liable or eligible to be registered for VAT in Malta;
- the business has no residence, seat or fixed establishment in Malta; and
- the business has not performed taxable supplies in Malta except:
 - certain tax exempt cross border transport services and services ancillary thereto;
 - 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 supply during the performance of a service (e.g. bars, hotels and restaurants);
- works of art, collectors’ items and antiques, except those intended for resale;
- motor vehicles, vessels or aircraft and goods (and services for the purpose of repairing, maintaining, fuelling and keeping any of these items), except those intended for resale, charter/hire, driving instructions or for the purpose of carriage of goods or passengers for a consideration.
- purchases relating to the provision of receptions, hospitality or entertainment, subject to certain exceptions;
- 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 January 1st until March 31st) in one calendar year or not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st).

The legislation and guidance do not specifically address whether it is possible or not for an applicant to submit more than one refund claim for the remainder of a calendar year. However, it is possible to amend a refund application already submitted and e.g. add invoices omitted.

Procedure*Filing*

For claiming VAT based on the (former) 8th Directive, it is not mandatory to appoint a Maltese fiscal representative.

The application must be submitted electronically through the tax portal of the residence country of the taxable persons at the latest on September 30th of the calendar year following the refund period.

IT requirements

Maltese taxpayers registered for VAT purposes are allowed to file their refund claim electronically using the service offered by the Maltese tax authorities (available on <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.

The guidance does not specifically address the possibility of uploading information and therefore it is assumed that all details must be inputted directly. However, should the electronic portal permit automatic uploads of information in the case of refunds, the format should be XML. With regard to taxable persons established outside Malta applying for a refund of Malta 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 electronic portal in the 'home' Member State.

The refund application must contain certain minimum information, including the applicant's details, the refund period covered by the application, a declaration that the applicant has supplied no goods /services deemed to have been supplied in Malta during the refund period and the applicant's bank account details. In addition, the refund application shall set out specified details for each invoice or import document, including details of the supplier, the nature of the goods / services acquired and the amount of deductible VAT.

Upon filing of the claim, the taxpayer will receive confirmation delivered by the website mentioning the reference of the request.

Follow up submitted claims

There is no specific guidance as to who can follow-up on the status of the VAT refund claim. In practice generally however, besides the applicant, it is typically possible for advisors to contact the VAT Department on behalf of a taxpayer. However the VAT department may require evidence of the third party's authorisation to request information on behalf of the applicant.

Supporting documentation

The Commissioner may request an electronic copy of invoices for which the taxable base of the invoice or import documents equals or exceeds the threshold of EUR 1,000. In the case of invoices relating to fuel costs, the threshold is EUR 250. The Maltese authorities can request additional documents/information (e.g. the submission of the original or a copy of the relevant invoice or import document where the Commissioner of VAT has reasonable doubts regarding the validity or accuracy of a particular claim).

Refunds and appeals

The Maltese VAT authorities are required to announce their decision to approve or refuse a claim within four months of the receipt of the refund claim:

- The Maltese VAT authorities accept the refund claim and inform the applicant;
- The Maltese VAT authorities partly or fully reject the refund claim and inform the applicant;
- The Maltese VAT authorities request additional information and inform the applicant via electronic means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period within which the authorities are required to take their decision cannot exceed six months from the date of the application (in case authorities request additional information) or eight months (If the authorities request further additional information after the first questioning).

If the refund is granted, it will be made in Euro within 10 working days after the abovementioned four / six / eight months period on the bank account number as provided to the authorities. Should the payment not be processed in due time, late payments interest will be due by the Maltese VAT authorities.

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Maltese Value Added Tax Appeal Board.

Non-E.U. businesses (13th Directive)

The rules for non-E.U. businesses have not changed in comparison to the previous refund claims procedure.

For claiming VAT based on the 13th Directive, the Commissioner may require the appointment of a tax representative.

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 January 1st until March 31st) in one calendar year or not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during that calendar year.

The application must be submitted to the Maltese tax authorities within six months from the end of the calendar year in which the tax became chargeable, i.e. by June 30th of the following year. However, late claims are accepted until December 31st of the third year following the year in which the tax became chargeable. An extension of this time limit is not possible.

Application forms

The application can be made by means of the application form "008/2004", issued by the Maltese tax authorities. It must be completed in either Maltese or English and in Euro. Blank application forms may be obtained at the below address or online at <http://www.vat.gov.mt/>.

Every single invoice has to be mentioned in the attachment of the application form. The application should be signed by a person who is legally entitled to represent the company (Director). Otherwise a letter of authority should be provided. The form and supporting documentation must be sent to:

The Commissioner of VAT
VAT Department
Centrepoint Building
Ta' Paris Road
Birkirkara
Malta CMR 02
Telephone: (00 356) 2149 9330
Fax: (00 356) 2149 9383
Email: vat@gov.mt
Web: www.vat.gov.mt

Supporting documentation

The following documents must be submitted with each application:

- an official certificate drawn on a prescribed form completed either in the Maltese or English language, and endorsed by the competent authority of the country where that taxable person is registered for VAT or where it exercises his economic activity;
- original invoices or import documents. The serial number as used in the application form should be mentioned on the documents.

Eligibility for refund

In principle, reciprocity is required although in practice this is not typically required.

E-invoicing

There is no specific procedure foreseen to reclaim VAT based on the 8th or 13th Directive on the basis of e-invoices.

The Netherlands

Dutch VAT is known as 'Belasting over de toegevoegde waarde' (BTW).

There is a standard rate of 19% and a reduced rate of

- 6% on e.g. food, medicines and newspapers.

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

For claiming VAT based on the Directive 2008/09/EC or the 13th Directive, it is not mandatory to appoint a Dutch fiscal representative.

E.U. businesses (Directive 2008/09/EC)

Eligibility of refund

The business must be a "taxable person".

Foreign taxable persons are entitled to recover Dutch VAT, if the following conditions are met:

- the business is not registered, liable or eligible to be registered for VAT in the Netherlands;
- the business has no residence, seat or permanent establishment for VAT purposes in the Netherlands.
- the business has not performed taxable supplies in the Netherlands except:
 - certain tax exempt cross border transport services from / to non-E.U. countries;
 - supplies for which the reverse charge mechanism applies;
 - supplies subject to occasional taxation; or
 - electronically provided supplies whereby 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:

- 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 227 euro a year per person;
- employee benefits in kind in excess of 227 euro a year per person;
- the VAT on costs for the lease or rental of cars 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. Each year, a maximum of 5 claims can be made by the taxable person per Member State.

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from January 1st until March 31st) in one calendar year and not more than one calendar year. In order to have rights to appeal against the decision of the tax authorities, the claim must be submitted within nine months after the end of the calendar year (i.e. before October 1st) in which the tax was incurred. It is however possible to submit a claim within five calendar years from the end of the calendar year in which the tax was incurred. In this case, no appeal can be made against the decision of the tax authorities.

It is possible for the applicant to submit more than one refund claim for the remainder of a calendar year. It is also possible to add the additional invoices in a following refund claim which you will have to send in the same year (within the legal deadlines). It is not possible to add the additional invoices to the refund claim for the next calendar year. If the invoice cannot be reported in the same calendar year, taxpayers will have to file an appeal against the decision which was received for the concerning period.

Procedure

Filing

Since January 1st 2010, applications for all EU Member States must be submitted electronically through the portal of the residence country of the taxable person. Applications for VAT refund in different Member States must be separately submitted. The request may be submitted by an authorized person.

Procedure for Dutch taxpayers

Taxpayers established in the Netherlands and registered for VAT purposes are allowed to file their refund claim using the website <http://www.belastingdienst.nl/eubtw2010/>

First of all, it is required to request a login code. By this request, an administrator must be appointed. In order for an authorized person, e.g. tax advisor, to submit the application, he must be appointed on this site by the administrator.

In the following Member States, an authorization must be added including the address of the authorized person, the applicant's address, written authorization and signature.

- Cyprus, Ireland, Luxembourg, Malta, Poland, Spain, the United Kingdom and Sweden.
- An additional exception is Bulgaria, where the authorization must be personally delivered at the Tax office in Sofia, Territorial Revenue Directorate, Aksakov Street 21, BG-1000 Sofia.
- Hungary, Italy and Lithuania also require the authorized person to be established in that Member State in addition to a written authorization.
- Authorizations must be stated in English or in the Member State official language.

- Added files must be in format pdf, tiff or pdf. These files may be united in zip. The total size (including added bills and authorization form) of the added forms may not be larger than 5MB.

For taxpayers 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, the United Kingdom:

- copies of invoices / import documents, bills, vouchers, receipts or customs clearance forms. Petrol bills exceeding 250 euro or others exceeding 1,000 euro ex VAT;
- authorization if a third party submits a claim on behalf of the claimant (see above);
- a certificate of VAT status is no longer required, as the Dutch tax authorities will check directly the VAT status and will check this with the other EU Member State's tax authority.

It is not possible to automatically data upload on the website of the Authorities to submit the claim.

Follow up submitted claims

Any third party can follow up with the VAT authorities. The third party can be authorized through an electronic power of attorney which is available via the electronic portal. No specific document is required.

Supporting documentation

In principle, no supporting documentation is required, only if additional information is requested by the Dutch tax authorities.

Refunds and appeals

Within a timeframe of four months after receipt of the refund claim, the Dutch tax authorities have to announce their decision:

- the Dutch tax authorities accept the refund claim and inform the applicant;
- the Dutch tax authorities partly or fully reject the refund claim;
- the Dutch tax authorities request additional information and inform the applicant via electronic means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the Dutch tax authorities should announce their decision within two months upon receipt of the additional information or the expiration of the one month period in case the applicant does not provide the additional information.

As a result, the period wherein the authorities should take their decision will be postponed to six months (in case authorities request additional information) or to eight months (in case authorities request further additional information after the first questioning).

If the refund is granted, it will be performed in Euro within ten working days after the abovementioned four / six / eight months period on the bank account number as provided to the tax authorities. This account can be held by the applicant, a proxy holder or any other person.

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

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may 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 national court may be queried (the time limit is the same as with the first appeal, i.e. within six weeks after the receipt of the notification).

Leniency interest

With regard to the filed 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 the other EU countries. Due to problems with the new electronic system, several refund requests were forwarded too late to the tax authorities in the other EU countries. For refund requests that took more than 15 days before being forwarded to the country of destination, it is possible that interest compensation shall be due by the Dutch tax authorities.

The special interest compensation in this situation is a so called: 'Leniency interest'. This interest is 2,5% on an annual basis. The height of the compensation depends on:

- the period of delay after the 15 days; and
- the size/amount of the VAT refund.

If an entrepreneur does qualify for this compensation, an application form can be downloaded from the website of the tax authorities.

Non-EU businesses (13th Directive)

The rules for non-EU businesses have not changed in comparison to the previous refund claims procedure.

Eligibility of refund

No reciprocity is required.

The business must be a "taxable person".

Foreign taxable persons are entitled to recover Dutch VAT, if the following conditions are met:

- the business is not registered, liable or eligible to be registered for VAT in the Netherlands;
- the business has no residence, seat or permanent establishment for VAT purposes in the Netherlands;
- the business has not performed taxable supplies in the Netherlands except:
 - certain tax exempt cross border transport services from / to non-E.U. countries;
 - supplies for which the reverse charge mechanism applies;
 - supplies subject to occasional taxation; or
 - electronically provided supplies whereby 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:

- 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 227 euro a year per person;
- employee benefits in kind in excess of 227 euro a year per person;
- the VAT on costs for the lease or rental of cars 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 200 euro; 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 25 euro.

Time limits

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

In order to have rights to appeal against the decision of the tax authorities, the claim must be submitted within six months after the end of the calendar year (i.e. before August 1st) in which the tax was incurred. It is however possible to submit a claim within five calendar years from the end of the calendar year in which the tax was incurred. In this case, no appeal can be made against the decision of the tax authorities.

Application forms

The refund application form can be the form "OB 68", issued by the Dutch tax authorities. Other EU forms are also accepted. Forms should be completed in euro. Whilst forms supplied by a tax authority in any EU country 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 the claimant's behalf;

- an original certificate of the taxable status.

The form and supporting documentation should be sent to:

Belastingdienst Limburg / Kantoor Buitenland
Postbus 2865
6401 DJ HEERLEN
Tel: + 31 45 560 31 11
Fax: +31 45 560 31 00

http://download.belastingdienst.nl/belastingdienst/docs/verzoek_teruggaaf_omzetbelasting_ob0682_z19folbui.pdf

Blank claim forms may be obtained at the above address.

Refund and appeals

The Dutch tax authorities will stamp or perforate each invoice and / or import document to prevent their use for further application and will return them within one month after a decision was taken.

The decision concerning the application will be announced within six months of the date when the application, accompanied by all necessary supporting documents required for examination of the application, is submitted to the Dutch tax authorities.

If the authorities request additional information, the six months period is suspended commencing on the date the request for information is sent to the claimant and ending on the date on which the claimant has met his obligation to provide the necessary information. If the refund is granted, it will be made in Euro directly to the claimant or to his appointed agent before the end of the abovementioned period, at the applicant's request, in either the Netherlands or the State in which he is established. In the latter case, the bank charges for the transfer will be payable by the applicant. The VAT application does not bear any interest.

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Dutch tax authorities within six weeks of the receipt of the notification (tax assessment) issued by the tax authorities. If this appeal is unsuccessful, the national court may be queried (the time limit is the same as with the first appeal, i.e. within six weeks after the receipt of the notification).

E-invoicing

In case the refund is requested based on e-invoices, one of the three following requirements has to be met in order to guarantee its integrity:

- electronic signature;
- electronic exchange of data (EDI); or
- some other method.

Norway

Norwegian VAT is known as —Merverdiavgift (MVA).

There is a standard rate of 25 % and reduced rates of:

- 11.11 % on fishermen;
- 14 % on foodstuff (food and beverages) to consumers (not pharmacy products, water from waterworks, beverages containing alcohol or meals in restaurants);
- 8 % on:
 - broadcasting companies during the relay of public broadcasts that are financed by a television license as stated in Section 6-4 of the Broadcasting Act;
 - passenger transport services (including vehicles) and the mediation of passenger transport;
 - cinema tickets;
 - hiring out hotel room and similar business, hiring out real estate for camping, hiring out cottages and holiday homes in connection with hiring out hotels, camping etc, and mediation of such services.
- Zero rate (with a credit for input VAT) also applies on:
 - Exports;
 - Offshore petroleum activities;
 - Supplies to foreign ships;
 - Supplies to ships and aircrafts in international transport;
 - Transport services directly to or from abroad;
 - Transfer of ongoing business (TOGC);
 - Newspapers, books and periodicals (currently not electronic books and publications);
 - Used vehicles;
 - Services for the account of foreign principals;
 - Public roads and certain rail tracks;
 - Sales of certain ships, aircrafts and platforms.

For claiming VAT, it is not mandatory to appoint a Norwegian fiscal representative.

E.U. and non-E.U. businesses – Norwegian VAT act section 10-1

Eligibility for refund

Foreign businesses can on application obtain refunds of value added tax 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 non-resident business is required for refunds to be made.

The conditions for refunds of value added tax (VAT) are that:

- the foreign business is not liable to register for VAT purposes in Norway;

- the value added tax relates to the applicant's business activities carried out abroad;
- the business would have been liable to registration in accordance with the Norwegian Act relating to Value Added Tax if it had been carried out in Norway; and
- the value added tax would in that case have been deductible.

Re 1.

The foreign business must not, during the period to which the application relates, have been registered or have been engaged in an activity which is subject to registration in Norway. Value added tax 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.

Re 2.

Foreign businesses can have value added tax refunded to the same extent as businesses in Norway are entitled to deduct value added tax – i.e. the purchase must be for use in the activity which is liable to the tax. Foreign businesses engaged in both VAT liable and non-liable activities and which acquire goods or services for the use of the business as a whole, will only be entitled to refunds of proportional amounts of the value added tax, based on the assumed use of the goods / services.

Re 3.

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 which are exclusively engaged in such activities will therefore not be entitled to value added tax refunds.

Re 4.

In respect of certain goods and services purchased for business use, there is no entitlement to value added tax refund. This applies among other things to 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 board 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). This concerns for example the supply of goods and services to abroad (export) and for use in offshore petroleum activities. For services to be regarded as exported, the services must as a general rule be entirely used abroad. If a service can be supplied from a remote location, VAT shall not be charged if the recipient of the service is a taxable person who is resident abroad. VAT shall not be paid on advertising services and guarantee repairs that are carried out in Norway on behalf of a foreign principal. The seller shall not charge tax on such sales and therefore the question of refund does not arise.

Any mistakenly charged value added tax will in the event not be refunded. The foreign business must in such a case seek to have the mistake corrected through the seller.

Non-refundable VAT

A non-resident business with no permanent establishment or liability to register in Norway can recover 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 such 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;
- benefit in kind for employees, etc.

Making claims

Minimum amounts

Refunds applied for must amount to at least NOK 2.000. If the application relates to a whole calendar year or the rest of a calendar year, amounts to a lower limit of NOK 200 can be refunded.

The applicant can choose whether payment is to be made in Norwegian kroner (NOK) or in other currencies. The costs of payment outside Norway are to be supported by the applicant.

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 for a refund must relate to goods and / or services supplied / imported during the application period.

Applications must be sent to Sarpsborg tax office no later than June 30th, of the year after the calendar year to which the application relates.

A taxpayer may submit up to 4 refund claims per year. As a general rule, each claim would need to cover at least a period of 3 months. However, the last refund claim of each year may cover a shorter period.

Application forms

To apply for a refund of value added tax, a special form, RF-1032 must be used. The form can be downloaded at: <http://www.skatteetaten.no/upload/skjemaer/alltid/RF-1032BE.pdf>

It must be completed in Norwegian, Swedish, Danish or English and 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

Application forms and further information about the refund scheme are obtainable on request from the Sarpsborg tax office.

There are no requirements to how the application should 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 either a person entitled to sign on behalf of the company, or by a proxy holder authorized by the company.

Applications cannot be filed electronically.

Follow up submitted claims

As a general rule, the refund claims may only be followed up by the applicant. However, in case a power of attorney has been issued to another person, this person may follow up the claim towards the authorities.

Supporting documentation

The following documents must be submitted with each claims:

- original invoices and import documents as required in the general rules for authenticating the right to deduction. Invoices must be numbered and dated and state the name and address of the Norwegian seller, his or her organisation number followed by the letters MVA, the name and address of the applicant, a clear description of the nature of the goods or services, its quantity / extent, the place and day of delivery and the payment. The value added tax must be specified and stated in Norwegian kroner (NOK);
- a clear description of the commercial activity carried out abroad;
- a certificate from a public authority confirming that the applicant is engaged in such a commercial activity;
- a certified export document if the goods covered by the application have been exported;
- an original authorisation if the refund is being applied for by an authorised representative.

The description of the commercial activity and the certificate from a public authority can be omitted if the same have been submitted previously in the same year.

The application with all enclosures must be in Norwegian, Swedish, Danish or English. The description of the commercial activity and the certificate from a public authority can be in another language but must if so be accompanied by a certified translation.

Declarations

The foreign business must in its application declare that the goods or services have been used in the enterprise. The purpose of the purchases must be stated.

If the goods / services are still used in the enterprise, the application must declare what the goods / services are used for in Norway.

If the goods have been exported, the applicant must declare that this has been carried out as shown in an enclosed certified export declaration.

The applicant must in addition 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 value added tax paid is not covered by another refund scheme, for instance the repayment scheme for re-exports of goods administered by the Directorate of Customs and Excise.

Refunds and appeals

The time needed to process applications at the county tax office shall not normally exceed six months. Should the processing take less time, the amount to be refunded will nevertheless not be paid earlier than four months after receipt of the application by the county tax office.

If the applicant has provided insufficient or incorrect information and on that basis has had too much tax refunded, repayment of the incorrect amount plus interest can be requested. Incorrectly refunded amounts including interest can also be offset against subsequent applications for refunds.

Refunds paid can also be offset / claimed back in cases when the incorrect payment is due to an obvious error on the part of the tax authorities, for instance a calculation error, or when a considerable amount is involved.

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Norwegian Directorate of Taxes within six weeks after the refusal. If this appeal is unsuccessful, the civil courts may be contacted.

Interests are not normally paid if the tax administration does not make the refund within the time limit, as the time required to process the application and pay the refund is merely an estimate made by the tax authorities.

The claimant can provide any bank account to obtain the refund.

The claimant can choose the currency in which he wishes to be reimbursed.

Costs for transfers to international accounts and currency changes are borne by the claimant.

E- invoicing / E-filing

As Norway is not a member of the EU, 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.

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)*”.

In 2010, there was a standard rate of 22 % and reduced rates of:

- 7 %;
- 3 %;
- 0 %.

As of January 1st 2011 (for a period of 3 years), the standard rate is increased to 23% and the reduced rate from 7 to 8%. These rates may further be increased in the near future.

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

For claiming VAT based on the 2008/09/EC or 13th Directive, it is not mandatory to appoint a Polish fiscal representative. In each case, it is recommended to appoint a Polish contact person (proxy) as the authorities tend to require additional explanations in Polish (e.g. regarding the nature and reason of the purchases) and in some cases can set short deadlines for this information to be delivered (e.g. 7 days).

E.U. businesses (2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Polish VAT, if the following conditions are met:

- the business has no seat, permanent or usual place of conducting business activity in Poland; and
- the business has not performed taxable supplies in Poland except for the activities listed in the Polish VAT law provisions, e.g.:
 - certain import related transport services in case their value was included in the taxable basis;
 - certain services related to the international transportation;
 - 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, where it has its registered seat;

Moreover, in order to apply for VAT refund, the Polish VAT law requires that the applicant used the goods and services purchased in Poland in relation to its taxable activities, which give the right to deduct input VAT in the country where the VAT is being settled.

Non-refundable VAT

VAT cannot be recovered in particular on:

- the goods and the services, the acquisition of which resulted from a donation or gratuitous provision of services;
- lodging and catering services with some exceptions.

According to the currently binding Polish VAT Act, deductibility of input VAT on purchase (lease) of passenger cars is limited to 60%, however not more than PLN 6'000 per each car. Input VAT on purchase of engine fuels, diesel oil and gas for passenger motor-cars or other motor vehicles for which input VAT deductibility is limited, is also 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 announced by the National Bank of Poland on the day prior to the invoice issuance.

Time limits

Generally, the application must cover a period of not less than three consecutive calendar months (e.g. from January 1st until March 31st) in one calendar year and not more than one calendar year. The application may be also submitted for a period shorter than the last three months of the calendar year (e.g. from November 1st until December 31st).

The Polish VAT law does not directly prohibits the submission of VAT refund claims for overlapping periods (e.g. January to June and May to December), assuming that no double deduction is requested. If made within the deadline, it appears possible (even though not clearly stated in the law) to update a refund claim by including additional invoices.

Procedure

Filing

The application must be submitted electronically in Polish language through the tax portal of the residence country of the taxable persons at the latest on September 30th of the calendar year following the refund period. An extension of this time limit is not possible.

IT requirements

The Tax Authorities provide a specific software as well as an application, that is to be completed by the applicants in order to correctly file the form. This form has to be filled in manually on a line per line basis.

The IT requirements are set by the regulations in the country of registered seat concerning application for VAT refund in other EU member states.

However, while sending the VAT refund claim, the following limits as regards the enclosed invoices need to be taken into consideration:

- All attached invoices need to be included into one zip file with no passwords and coding
- File types of the invoices to be included into the zip file: jpeg, pdf or tiff;
- Maximum zip file size: 5MB;
- Standard scanning preference: Black and white / max 200 dpi.

Polish taxpayers, who apply for refund of VAT incurred in other EU countries, should use the form (VAT-REF) available on the web page of the Polish Minister of Finance. The form may be downloaded from the following address:

[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 should be signed with the qualified electronic signature

Follow up submitted claims

The Polish authorities contact applicants using the e-mail address indicated in the VAT refund application. In case the applicant would like to appoint a local proxy, the respective authorization should be filed in hard copy with stamped duty paid to the competent tax authorities. Bearing in mind that any response made to the Polish tax authorities needs to be in Polish language, it is recommended to appoint a Polish proxy holder to supervise this process.

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 (each) must be submitted with the application. However, with respect to invoices relating to fuel costs, the threshold for providing a copy is EUR 250 (each). The Polish tax authorities can request that additional documents / information should be submitted.

Refunds and appeals

Within a timeframe of four months after receipt of the refund claim by the Polish tax office (including all required documents), the Polish tax authorities have to issue their decision via registered mail. In case the authorities partly or fully reject the refund claim, prior to issuing the decision, they should send a request to acknowledge receipt of the gathered evidence and inform on the identified irregularities.

The authorities may request additional information. The request may be made via electronic means in Polish language. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the authorities should issue their decision within 2 months as of receipt of requested information. In case the authorities do not receive the requested information, the decision should be issued within two months as of expiry of date for provision of the additional information, but not later than within six months as of submission the VAT refund claim (in case authorities requested additional information once) or within eight months as of submission the VAT refund claim (in case the authorities requested additional information at least twice).

If the refund is granted, it should be paid in Polish currency within 10 working days after issuance of the decision into the bank account number as provided in the VAT refund claim. In case the payment is not processed in due time, late payments interests are due.

If the refund is not granted, the grounds for refusal of the application will be stated in the tax authorities decision (in Polish). Appeals against such refusals may be made to the Polish tax authorities (Tax Chamber via tax office which rejected the claim) within 7 or 14 days of the receipt of the refusal decision issued by the tax authorities (the actual term for appeal depends on legal form of tax authorities' decision in a given case).

If this appeal is unsuccessful, the national administrative court may be queried. The deadline for the appeal to the administrative court is usually 30 days.

Non E.U. businesses (13th Directive)

The rules for non-EU businesses are mainly similar to those for EU businesses.

Eligibility for refund

Taxable persons with registered seat outside EU need to fulfil the same requirements as EU taxable persons. Furthermore, the reciprocity rule applies (Poland refunds VAT to the taxpayers from those countries that repay VAT to Polish entities). There is no official list of the countries which apply the reciprocity rule.

Making claims

Time limits

The application must be submitted to the Polish tax authorities by 30th September of the year following the calendar year to which the application relates. Late claims are not accepted. An extension of this time limit is not possible. The application may also be submitted at the local Polish consulate or embassy.

Application forms

The application must be made by filing a hardcopy of the specific form attached to the Decree on the VAT refund, issued by the Polish Minister of Finance. It must be completed in Polish language and in Polish Zloty. Blank application forms may be obtained from the local VAT offices or through the internet:

http://mf.gov.pl/_files_/podatki/vat_i_akcyzowy/akty_prawne/2009/zal._nr_2_do_rozp._w_sprawie_zwrotu_niektorym_podmiotom.pdf

Every single invoice has to be mentioned in the application form. It is not clearly regulated in the Polish VAT law whether an Excel sheet may be used to provide an overview of the claimed amounts. The application cannot be submitted via e-mail neither via fax.

The application should be signed by a person who is legally entitled to represent the applicant. Otherwise an authorisation should be provided to the Tax authorities along with the confirmation of settling the stamp duty.

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 invoices and customs documents supporting VAT amounts in the application in paper (hardcopies) without any limits (according to the Polish invoicing rules VAT amount should be expressed in Polish currency on the invoice);

- confirmation from respective tax authorities from the country where tax applicant has its seat which proves that the applicant is registered VAT payer. If the eligible entity files more than one application during a year, the certificate is not necessary to be submitted with each application provided that it was issued less than one year before filing the VAT refund claim, and that no changes have occurred in respect of its scope. The certificate should be sworn translated into Polish. The confirmation of the taxable status can be done on a special form, already in Polish, provided as an appendix to the Decree on the VAT refund (the form can be found using the above link/ web page of the Polish administration). In such case, the translation is not required (as long as the document is completed in Polish);
- Power of Attorney if a third party submits/signs an application on the claimant's behalf along with confirmation of settling the stamp duty.

As a rule, the documents need to be presented in original. Theoretically, the authorities should also accept the notarized copy of VAT certificate but it cannot be excluded that in practice they will question such document.

In case the refund is accepted, the Polish tax authorities will stamp and punch each invoice and / or import document to prevent their use for further application and will return them to the applicant.

The authorities may request additional information. The request can only be made via registered mail in Polish. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

E-invoicing

There is no specific procedure for e-invoices when reclaiming VAT based on the Directive 2008/09/EC or 13th VAT Directive so general rules should apply accordingly.

Portugal

Portuguese VAT is known as “Imposto sobre o Valor Acrescentado (IVA)”.

As of January 1st, 2011, the Portuguese VAT rates are:

a) Mainland:

- 23 % (standard rate);
- 6 % / 13% (reduced rates);

b) Autonomous regions of Madeira and Azores:

- 16% (standard rate);
- 4% / 9% (reduced rates);

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

For claiming VAT based on the 13th Directive, it is mandatory to appoint a Portuguese fiscal representative.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Portuguese VAT, if the following conditions are met:

- the business has no head office, permanent establishment or residence in Portugal; and
- the business has not performed taxable supplies in Portugal except:
 - certain tax exempt cross border transportations from / to non-E.U. countries;
 - 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, in stringent conditions);
- entertainment expenses;
- purchase, hire, importation and repairs of vehicles, boats, and airplanes (except if these assets are used in specific activities). However, it is possible to recover the VAT regarding commercial cars and trucks;
- fuel expenses; 50 % of the VAT on diesel is however recoverable (and 100% if certain vehicles are involved);
- tobacco;
- travel expenses including tolls (except in the case of specific events, in stringent conditions).

Making claims

Minimum amounts

The refund should relate to the previous civil year and the amount may not be less than EUR 50. If the application relates to the current civil 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 should end on the 31st December of the previous year.

Time limits

The application must be submitted to the Portuguese tax authorities before September 30th of the following year. Late claims are not accepted. An extension of this time limit is not possible.

It is possible for an applicant to submit more than one refund claim for the remainder of a calendar year provided that the above referred minimum amount limits are respected.

For example in case an applicant has submitted a refund claim for the remainder of a calendar year but then receives additional invoices from certain suppliers, it is possible then to file another refund claim (within the legal deadline) for the remainder of the calendar year, provided that the above mentioned minimum amount limits are respected.

Procedure

Filing

The application must be electronically submitted through the tax portal of the residence country of the taxable person at the latest before September 30th of the following year. The request must be submitted by an authorised person.

IT requirements

Portuguese taxpayers registered for VAT purposes are allowed to file their refund claim electronically using the web service from the Portuguese tax authorities (<http://www.portaldasfinancas.gov.pt/pt/home.action>). The preparation may also be done through the offline software provided by the Portuguese Tax Authorities, which may be downloaded here: <http://www.portaldasfinancas.gov.pt/pt/ongoingLogin.action?action=/pt/external/vatrefund/downloadVATRefund.action>

The password which enables to electronically submit VAT returns must be used for downloading purposes.

The information to fill in the form may be uploaded. In such case, the file should have the xml format. The Authorities are providing further information through the following link: www.portaldasfinancas.gov.pt/de/ajuda/DGCI/FAQSI.htm#VATREFUND.

In this sense, note that an automatic upload on the portal is possible. The PTA provides a file (through the above mentioned link) containing the data structure (scheme) of the *.xml file to be uploaded in the PTA's website.

There is a need to apply for a prior registration to the system.

The Electronic form is divided in three main sections:

- General information relating mainly to the taxpayer, the period and the Member State to which the claim refers to;
- 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 in <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 introduced;
 - File types accepted: jpeg, pdf or tiff;
 - Maximum file size: 5MB;
 - Resolution of Standard scanning preference: Black and white and 200 dpi.

Upon filing of the claim, the taxpayer will receive an instant confirmation delivered by the website mentioning the request reference.

Regarding the follow up of the submitted claims, in case of a mere follow up (phone contact), anyone who have access to the information regarding the claim can make the follow-up.

According to our experience and, for a mere follow up, performed by a third party (e.g. a lawyer or a tax consultant), the PTA does not require any specific document for providing information regarding the submitted claim.

Supporting documentation

The Portuguese authorities can request that additional documents / information is submitted (e.g. originals or copies of the relevant invoices).

Refunds and appeals

Within a timeframe of four months after receipt of the refund claim, the Portuguese VAT authorities have to announce their decision:

- the Portuguese VAT authorities accept the refund claim and inform the applicant;
- the Portuguese VAT authorities partly or fully reject the refund claim and inform the applicant;
- the Portuguese VAT authorities request additional information and inform the applicant via electronic means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period wherein the authorities should take their decision will be postponed to six months (in case the authorities request additional information) or to eight months (in case the authorities request further additional information after the first questioning).

If the refund is granted, it will be performed in Euro within 10 working days after the abovementioned four / six / eight months period, on the bank account number as provided to the authorities (the financial institution must be located in the EU).

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

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Portuguese tax authorities or to the Courts.

Non-E.U. businesses (13th Directive)

The rules for non-E.U. businesses have not significantly changed in comparison to the previous refund claims procedure.

Eligibility for refund

Reciprocity is required. The Tax Authorities are currently managing this on a case by case basis, which may result in contradictory outcome for companies from the same country.

Making claims

Minimum amounts

The refund should respect to the previous civil year and the amount may not be less than EUR 50. If the application relates to the current civil 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 should end on the 31st December of the previous year.

Time limits

The application must be submitted to the Portuguese tax authorities before September 30th of the following year. Late claims are not accepted. An extension of this time limit is not possible.

Application forms

The application can be made by means of the application form "1496", issued by the Portuguese tax authorities (other E.U. forms will be accepted, if they provide at least the content as stated in form "1496"). It is recommended to complete it in Portuguese and in Euro. Blank application forms may be obtained at the below address (<http://www.incm.pt/eforms/request?M=1496>).

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

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.

The form and supporting documentation must be sent to:

Direcção-Geral dos Impostos
Direcção de Serviços de Reembolsos do IVA
Avenida João XXI, 76
Apartado 8220
1802-804 LISBOA
Portugal
T: + 351 707 206 707 or + 351 217 610 551 or + 351 217 610 552
F: + 351 217 938 133

www.portaldasfinancas.gov.pt

Applications can be filed electronically.

Supporting documentation

The Portuguese authorities can request that additional documents / information is submitted (e.g. originals or copies of the relevant invoices).

The following documents must be submitted with each application:

- Original invoices, import documents. The serial number as used in the application form should be mentioned on the documents;
- A certificate issued by the State of the applicant, attesting that he is subject to a general turnover tax and that Portuguese taxpayers are entitled to a refund of that general tax (this will not be required when a reciprocity agreement exists between Portugal and the country involved).

Refunds and appeals

The 13th Directive refunds should be paid until the end of the sixth month following the filing. The authorities must state the grounds for the decision in the same manner as in the Directive 2008/09/EC refunds.

E-invoicing

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

Romania

Romanian VAT is known as “Taxa pe valoarea adăugată”.

There is a standard rate of 24 % and there are reduced rates of:

- 9 %;
- 5 %.

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

For claiming VAT based on the Directive 2008/09/EC, it is not mandatory to appoint a Romanian fiscal representative. However for claiming VAT based on the 13th Directive the appointment of a representative is mandatory.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Romanian VAT, if the following conditions are met:

- 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 performed taxable supplies in Romania with the exception of:
 - certain tax exempt cross border transportations from / to non-E.U. countries;
 - supplies for which the reverse charge mechanism applies.

Non-refundable VAT

VAT cannot be recovered on:

- invoices where it was unlawfully charged;
- acquisitions that can be VAT exempt;
- acquisitions made by tour operators that apply the margin scheme in the member state where 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);
- acquisitions of passenger vehicles and fuel (certain exceptions exist in this respect).

The following are the most important exceptions:

- 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;
- vehicles used for interventions, repairs, used by sales agents, etc.

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 should be determined using the exchange rate of 4.2282 RON/EUR valid for January 1st, 2010.

Time limits

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

An applicant can submit more than one refund claim for the remainder of a calendar year if, in the meantime, he receives additional invoices from certain suppliers.

Procedure

Filing

The application must be submitted electronically through the tax portal of the residence country of the taxable person, at the latest on September 30th of the calendar year following the refund period. An extension of this time limit is not possible. The request might be submitted by an authorised person.

IT requirements

There are no specific provisions in the Romanian VAT legislation regarding IT requirements that should be fulfilled regarding the claims submitted by EU established persons.

However, Romanian taxpayers registered for VAT purposes are allowed to file their refund claims electronically using the smart pdf form (Form 318) provided on the website of the Romanian tax authorities (<http://www.anaf.ro/public/wps/portal/ANAF/DepunereDecl/DescarcareDeclTVAdinUE>).

The submitted pdf document should be accompanied by the taxpayer's electronic signature.

This pdf can only be prepared manually on a line per line basis.

The Electronic form (Form 318) is divided in three main sections:

- General information mainly relating to the taxpayer and to the period to which the claim refers to;
- List of invoices / import documents where details related to each document should be manually 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 accepted: 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.

Upon filing of the claim, the taxpayer will receive an instant confirmation delivered by the portal mentioning the reference number of the request.

The upload of the filled in pdf form must be manually done on the portal of the Ministry of Finance (<http://www.anaf.ro/public/wps/portal/ANAF/Depuneredecel/Transdecl>).

Follow up submitted claims

An applicant who has filed a VAT refund claim in his member state can follow up with the Romanian authorities via a third party. Such appointed person can be useful when the authorities request additional information during the refund procedure. To act as a proxy, the appointed person should present a notarized power of attorney.

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. However, for invoices relating to fuel costs, the threshold for providing a copy is EUR 250.

The Romanian authorities usually request additional documents / information to be submitted (e.g. copies of contracts, description of conducted activity, proofs of payment, authorisation document from foreign taxpayers stating that payment representing the reimbursement may be made to a third party).

Refunds and appeals

Within a timeframe of four months after receipt of the refund claim, the Romanian VAT authorities have to announce their decision:

- The Romanian VAT authorities accept the refund claim and inform the applicant;
- The Romanian VAT authorities partly or fully reject the refund claim and inform the applicant;
- The Romanian VAT authorities request additional information and inform the applicant via electronic means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period wherein the authorities should take their decision will be postponed to six months (in case authorities request additional information) or to eight months (in case authorities request further additional information after the first questioning).

If the refund is granted, it will be performed within 10 working days after the abovementioned four / six / eight months period on the bank account number as provided to the authorities. This account can be held by the applicant, a proxy holder or any other person.

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

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Romanian tax authorities no later than after 30 days following the notification of the decision with respect to the (partly or fully) rejection of the refund claim.

Non-E.U. businesses (13th Directive)

Eligibility for refund

Reciprocity between states is required in order for a non-EU taxable person to benefit of VAT refund. At this stage, Romanian tax authorities have only signed reciprocity agreements with Switzerland and Turkey (partial reciprocity).

The general eligibility and 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 person as 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 4.2282 RON/EUR valid for 1 January 2010.

Time limits

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

Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed 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 September 30th of the following year. An extension of this time limit is not possible.

Application forms

The application can be made by means of the application form "313", issued by the Romanian tax authorities. This must be completed in duplicate, in Romanian. A special software program must be used to fill in the application.

Every single invoice has to be mentioned in the attachment of the application form.

The application should be signed by a person who is legally entitled to represent the company (e.g. managing director).

The form and supporting documentation in hard copy must be sent 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 which makes him a taxable person from a VAT perspective;
- affidavit that no supplies of goods or services for which the claimant would had to assess Romanian VAT were carried out during the refund period;
- when having performed outgoing transactions, other documents that support the fact that the taxpayer performed 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 foreseen to reclaim VAT based on the Directive 2008/09/EC or 13th Directive on the basis of e-invoices.

Slovak Republic

The Slovak VAT Act is known as 'Act No. 222/2004 Coll. on value added tax (further as 'Slovak VAT Act').

There is a standard VAT rate of 20 % and a reduced VAT rate of 10 %. The reduced rate of 6 % was abolished as from 1st January 2011.

For claiming VAT based on the Directive 2008/09/EC or 13th Directive, it is not mandatory to appoint a Slovak fiscal representative.

Based on the Council Directive 2008/09/EC, new rules for the VAT refund procedure applicable to taxable persons established in other EU Member States were implemented into the Slovak VAT Act as of January 1st 2010. These rules shall apply to the VAT refund applications submitted after December 31st 2009.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Slovak VAT, if the following conditions are met:

- the foreign taxable person is registered for VAT in the EU Member State where this business has its seat, place of business, permanent establishment or domicile;
- the foreign taxable person has no seat, permanent establishment or domicile and does not usually reside in Slovakia during the period, for which the VAT refund claim is submitted;
- the foreign taxable person has not performed taxable supplies in Slovakia during the period, for which the VAT refund claim is submitted, except for:
 - transportation services and services auxiliary to transportation services, which are exempt from VAT;
 - services and goods supplied with installation or assembly in Slovakia, in case the recipient is obliged to pay VAT;
 - supply of natural gas, electricity, heat or cool, 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 triangulation trade rules where the foreign taxable person acts as the first customer and the person liable to pay VAT will be the second customer.

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, which are or may be exempt from VAT (intra-Community supply of goods, export of goods);

The entitlement to the VAT refund in respect of tourism services shall not be possible for a foreign person who applies special provisions on charging VAT for travel agencies (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 January 1st until March 31st) in one calendar year or not more than one calendar year. However, the application may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning the transactions performed 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 tax portal of the residence country of the foreign taxable persons at the latest on September 30th of the calendar year following the refund period. An extension of this time limit is not possible. The request should be submitted by an authorised person. The Slovak Bratislava I Tax Office shall electronically notify the applicant, without delay, of the date on which the VAT refund application has been received.

Requirements of the VAT refund claim form and IT requirements

The Electronic form of the VAT refund claim consists of the following three main sections:

- general information relating mainly to the taxpayer and to the period to which the claim refers to;
- list of invoices and data included in the invoices and import documents relating to the supply of goods or services;
- annexes: scanned invoices or import documents submitted electronically.

Upon the filing of the application, the claimant will receive an instant confirmation delivered by the website mentioning the reference of the request.

The preparation and filing of the VAT refund application is to be done via the web portal of the Slovak Tax Directorate: www.drsr.sk. The form can only be manually filled in on a line per line basis. Currently, automatic upload on the Slovak tax Directorate portal in case of refund claims is not available.

Follow up submitted claims

In general, if follow up or any information is being requested by a third party, a power of attorney is required. This power of attorney needs to be notarized, apostilled (where applicable) and officially translated to Slovak language. The taxpayer may get represented for the purposes of the VAT refund claim procedure by different fiscal representatives (e.g. different fiscal representatives for VAT refund claims in different countries).

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. However, as for the invoices relating to the fuel costs, the threshold for providing a copy is EUR 250.

The Slovak authorities can request that additional documents / information should be submitted (e.g. original(s) or copy(ies) of the invoices or import documents, which do not meet the stated above thresholds).

Refunds and appeals

The Slovak tax authorities shall decide on the VAT refund application within four months from the receipt of the application:

- the Slovak tax authorities accept the refund claim and inform the applicant;
- the Slovak tax authorities partly or fully reject the refund claim and inform the applicant;
- the Slovak tax authorities request additional information and inform the applicant via electronic means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the tax authorities should take their decision regarding the VAT refund claim within two months following the receipt of requested information. If additional information is not provided to the tax authorities, the authorities should take decision regarding the VAT refund claim within two months following the deadline for providing the additional information. If this two-month period ends before the six-month period following the reception of the VAT refund claim by the tax authorities, the authorities should decide on this claim within six months following the date of receipt.

If more additional information is requested, the tax authorities should take their decision regarding the VAT refund claim within eight months following the date of receipt of this claim.

If the VAT refund is granted, it will be processed in Euro within 10 working days after four / six / eight months period to the bank account opened in Slovakia or in another EU Member State.

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

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Slovak tax authorities within 15 days following the day when the notification of the decision with respect to the (partly or fully) rejection of the refund claim was delivered.

Non-E.U. businesses (13th Directive)

Eligibility for refund

Reciprocity is required in the Slovak Republic. Currently, the Tax Authorities are working on a case by case basis. Despite this, it is confirmed that for Canadian and Swiss companies, VAT is always refunded.

Making claims

Minimum amounts

The amount of requested VAT may not be less than EUR 50.

Time limits

The application shall 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 calendar year in respect of which the refund is claimed, i.e. by June 30th of the following year. An extension of this time limit is not possible.

Application forms

The application can be made by means of the application form 'Ziadost o vratenie dane z pridanej hodnoty zahraničnej osobe podľa § 56 az 58 zakona c. 222/2004 Z.z.' It must be completed in the Slovak language and in Euro.

Original invoices and original import documents and documents proving the payment of VAT in case of import of goods have to be attached to the VAT refund application.

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

The form and supporting documentation must be sent to:

Danovy urad Bratislava I
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 the proofs of import VAT payments;
- confirmation issued by the tax authorities of the claimant's residence proving that the claimant is registered for VAT purposes (or other similar tax) in his country of residence. This certificate may not be older than one year.

The tax authorities should return the originals of the invoices and import documents to the claimant within 60 days following the date of their submission, whereas the tax authorities are allowed to mark the relevant documents before their return.

E-invoicing

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

Slovenia

Slovenian VAT is known as “Davek na dodano vrednost (DDV)” in Slovene language.

There is a standard rate of 20% and a reduced rate of 8,5%.

For claiming VAT based on the Directive 2008/09/EC or 13th Directive, it is not mandatory to appoint a Slovene fiscal representative.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Slovene VAT, if the following conditions are met:

- the business is not registered, liable or eligible to be registered for VAT in Slovenia;
- the business has no residence, seat or permanent establishment in Slovenia;
- the business has not performed taxable supplies in Slovenia except:
 - certain tax exempt cross border transportations (and related supporting activities) from / to non-E.U. countries;
 - supplies for which the reverse charge mechanism applies.
- businesses can obtain VAT refunds in Slovenia for supply of goods or services performed by Slovene taxable persons 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 applicants in their country of residence.

Non-refundable VAT

VAT cannot be recovered for:

- yachts and boats, earmarked for sport and amusement, fuel, lubricants, spare parts and services closely related with them;
- aircrafts and fuel, lubricants, spare parts and connected services;
- cars and motor bikes and fuel, spare parts and connected services;
- accommodation, meals and beverages, except if these costs are incurred by a taxable person in the course of supplies made as their economic activity;
- entertainment expenses.

There are many exceptions to the above restriction, of which the most important are:

- yachts, boats, vehicles and aircrafts intended for leasing, renting and subsequent sale;
- yachts, boats, vehicles and aircrafts intended to be used solely for passenger transport or transport of goods;
- vehicles that are used for driving school purposes, combined vehicles used for public line transport of special line transport and vehicles adopted for the 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 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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st).

If an applicant 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 remainder of the calendar year.

Filing

The application must be electronically submitted (in Slovene or English) through the tax portal of the residence country of the taxable persons at the latest on September 30th of the calendar year following the refund period. An extension of this time limit is not possible. The request should be submitted by an authorised person.

IT requirements

Slovene taxpayers registered for VAT purposes are allowed to file their refund claims electronically using the e-Davki web service from the Slovene tax authorities. There is an obligation to register to the system. Afterwards, the access is granted using a digital certificate.

The information has to be manually uploaded on a line per line basis.

The Electronic form is divided in two main sections:

- General information relating mainly to the taxpayer and to the period to which the claim refers to;
- List of invoices or import documents, in which each document can be manually typed and should include the following:
 - the information of the supplier's registered office;
 - supplier's Slovene VAT number (except for the import);
 - the date and the 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 goods or services acquired marked with codes, prescribed by the Slovene VAT Regulation.

No annexes are required as an attachment to the VAT refund application, since VAT refund supporting documents should be attached only upon the Slovene tax authorities' request. In case of such request, annexes can be uploaded taking the following into account:

- maximum one file per country for which a reclaim has been introduced;
- maximum file size: 5MB.

Upon filing of the claim, the taxpayer will receive an instant confirmation delivered by the website mentioning the request reference.

An automatic upload on the portal is possible. There is no specific software required/available except that the taxable person should obtain the digital certificate for entering into the system e-Davki.

Allowed forms of attachments are pdf, jpeg, tiff, zip.

Follow up submitted claims

When an applicant has filed a VAT refund claim in his own country, a VAT refund claim can be followed up by any representative who is authorized by the applicant located in another EU member state, but it is recommended that the authorization is submitted at the start of procedure for claiming the VAT refund. The special authorization form is not prescribed, but it should contain the required detailed information and indicate that the authorization is issued for the purpose of VAT refund, date of start and end of the power (it can be stated that the authorization is valid until cancelation), date and place of issue and signatures of both parties. In case the claimant would like to appoint its representative for receiving the VAT refund, the authorization should also include this provision and the information about a bank account on which the amount of VAT should be refunded. In general, there is no need for the authorization to be notarized, but the current practice is that the authorization should be notarized if the amount of VAT refund claim exceeds 4.000 EUR and the funds are transferred to the account of its representative and if the tax authority doubts about authenticity of the authorization.

The authorization should be submitted electronically to the tax authority as an attachment at the start of procedure for claiming the VAT refund (scanned document) or sent to the tax authority by post where the original is kept until the authorization is overdue.

Supporting documentation

There is no attachment prescribed by the Slovene VAT legislation which should be enclosed to the application with its submission.

The Slovene authorities can request that documents / information is additionally submitted (e.g. invoices).

Refunds and appeals

Within a timeframe of four months after receipt of the refund claim, the Slovene tax authorities have to announce their decision:

- the Slovene VAT authorities accept the refund claim and inform the applicant via electronic means;
- the Slovene VAT authorities partly or fully reject the refund claim and inform the applicant via registered mail;

- the Slovene VAT authorities request additional information and inform the applicant via electronic means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period wherein the authorities should take their decision will be postponed to a minimum of six months (in case authorities request additional information) or to eight months (in case authorities request further additional information after the first round of questions).

If the refund is granted, it will be processed in Euro within 10 working days after the abovementioned four / six / eight months period on the bank account number as provided to the authorities. This account can be held by the applicant, a proxy holder or any other person.

Should the payment not be processed in due time, late payment interests are due by the Slovene tax authorities.

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Slovene tax authorities within 30 days from the day of the issuing the decision.

Non-E.U. businesses (13th Directive)

Eligibility for refund

Conditions are similar to those for E.U. businesses, except that reciprocity is required.

Status of reciprocity can be checked:

http://www.durs.gov.si/si/davki_predpisi_in_pojasnila/arhiv_pojasnil_ddv_od_1_1_2007_do_31_12_2009/vracilo_ddv/vracilo_tujega_ddv_slovenskim_davcnim_zavezancem/

The rules for non-E.U. businesses have not changed in comparison to the previous refund claim procedure.

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 January 1st until June 30th) 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 November 1st until December 31st).

Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the calendar year in question.

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 June 30th of the following year.

Application forms

The application can be made by means of the application form “Zahtevak za vračilo DDV davčnemu zavezancu, ki nima sedeža v Skupnosti”, attached to the Slovene VAT Regulation. It must be completed in Slovene language and in Euro. The blank application form may be obtained at the below address:

http://www.uradni-list.si/files/RS_-2009-105-04671-OB~P001-0000.PDF

Every single invoice 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.

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

The form and supporting documentation must be sent to:

REPUBLIKA SLOVENIJA
MINISTRSTVO ZA FINANCE
DAVČNA UPRAVA REPUBLIKE SLOVENIJE
DAVČNI URAD LJUBLJANA
Davčna ulica 1
1000 LJUBLJANA
SLOVENIJA

Supporting documentation

The following documents must be submitted with each application:

- original invoices, import documents or credit notes;
- a written confirmation that the applicant has not performed taxable activities in Slovenia during the period to which a VAT refund application applies. 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 its country of residence. This certificate may not be older than one year;
- a power of attorney if a third party submits an application on the claimant's behalf.

E-invoicing

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

Spain

Spanish VAT is known as “*Impuesto sobre el Valor Añadido (IVA)*”. There is a standard rate of 18 % and reduced rates of:

- 8 %;
- 4 %.

The Canary Islands, Ceuta and Melilla are not considered to be part of the European Union for VAT purposes.

An extensive overview of the VAT rates applied in Spain can be found on:

http://ec.europa.eu/comm/taxation_customs/taxation/vat/how_vat_works/rates/index_en.htm

For claiming VAT based on the Directive 2008/09/EC, it is not mandatory to appoint a Spanish fiscal representative. However, for claiming VAT based on the 13th Directive, it is mandatory to appoint a Spanish fiscal representative.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Spanish VAT, if the following conditions are met:

- the business has no residence, seat or permanent establishment in Spain from which it carries out taxable transactions; or otherwise, it has a permanent establishment in Spain but it is not involved in the transactions performed within the VAT territory and;
- the business has not performed taxable transactions in Spain except:
 - certain tax exempt cross border transportations from / to non-E.U. countries;
 - supplies for which the reverse charge mechanism applies.

Non-refundable VAT

VAT cannot be recovered on:

- entertainment expenses;
- food and drinks, tobacco;
- jewels and precious stones.

VAT on accommodation, restaurant and travel expenses will only be refundable as far as the expenses are deductible for personal and corporate income tax purposes.

Additionally, VAT incurred on car rental and car fuel will in principle only be refundable if the car is exclusively used for business activities. If not exclusively used for business activities, refunds of VAT on car purchases, car importations and car leases will also be deductible, but only on condition that the car can be considered as an investment good for Spanish VAT purposes (i.e. they should be used for a period of at least one year within the company), and only for a percentage equal to the presumable business use (in principle a business use of 50% will be assumed).

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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during that calendar year.

In the event that the applicant has submitted a refund claim and, afterward its receives additional invoices, the applicant should cancel the previously submitted refund claim through the website of the country or residence and subsequently file the complete refund claim including all the invoices. If the foreign website does not allow cancelling the first claim, Spanish Tax Authorities suggest lodging a writ before them, explaining that for extraordinary circumstances the company was unable to undertake the claim cancellation.

Procedure

Filing

The application must be submitted electronically through the website of the country or residence of the taxable persons at the latest on September 30th of the calendar year following the refund period. An extension of this time limit is not possible. The request should be submitted by an authorised person.

IT requirements

Taxpayers registered and established for VAT purposes in Spain should file their refund claim electronically through the Spanish form 360, available on the Spanish tax authorities' website:

<https://www.agenciatributaria.gob.es/AEAT.sede/tramitacion/GZ09.shtml>

Within the framework of such submission, applicants must fulfil the following conditions:

- to have a Spanish identification number;
- to have an electronic certificate issued by the Spanish tax authorities;
- to be registered in the Safe Electronic Notifications Service to receive any notification from the tax authorities by electronic means.
- this Electronic form is divided in two main sections:
- general information relating mainly to the taxpayer and the period to which the claim refers to, as well as the data of the bank to receive the refund;
- 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. Therefore, it is not necessary to manually input the data on a line by line basis. In such case, only txt format is allowed for the upload. The format and content of the file to be uploaded has been published by the Tax Authorities here:

http://www.agenciatributaria.es/AEAT/Contenidos_Comunes/La_Agencia_Tributaria/Ayuda/Disenys_de_registro/Ayudas/DR360_10.pdf

The Spanish tax authorities shall notify the correct receipt of the application, sending to the applicant an electronic receipt and assigning a file number to the refund application. Said notification shall be sent to the applicant by e-mail.

For this purpose, the Spanish tax authorities will be obliged, within 15 days since the receipt of the refund claim, to decide whether they send or not to the tax Authorities of the taxable persons' residence country.

If once received by the Spanish tax authorities, the application would not meet the requirements, they should inform the applicant that the application would not be sent to the Member State where the VAT was incurred. This could be due to any of the following circumstances:

- the applicant did not have the status of business or professional acting as such;
- the applicant only carried out transactions that are not eligible for full tax deduction;
- the applicant carries out activities taxable under the special agriculture, livestock breeding and fishing systems or the equivalence surcharge system.

The applicant may lodge an appeal for reconsideration before the Spanish tax authorities against its decision not to send the refund application to the Member State of refund due to non-fulfilment of any of the requirements.

The access is limited to companies with a digital signature.

Follow up submitted claims

The applicant or its tax representative authorized to manage notifications from the authorities through the website or through a PoA granted at the tax office.

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. However, for invoices relating to fuel costs the threshold for providing a copy is EUR 250. The serial number as used in the application form should be mentioned on the documents.

The Spanish authorities may request the applicant, third parties or Tax authorities of country of residence for additional documents / information (e.g. authorisation document from the foreign taxpayer stating that payment may be granted to a third party).

Likewise, the Spanish tax authorities shall inform of any other communication that the Member State of refund may send via the Spanish authorities. Said communications will be sent to the applicant by e-mail, requiring the applicant to be registered to the Safe Electronic Notifications Service.

Refunds and appeals

Within a timeframe of four months after receipt of the refund claim, the Spanish VAT authorities have to announce their decision:

- the Spanish VAT authorities accept the refund claim and inform the applicant via electronic means;
- the Spanish VAT authorities partly or fully reject the refund claim and inform the applicant via registered mail;
- the Spanish VAT authorities request the applicant or the Authorities' country of residence for additional information and inform them via electronic means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period wherein the authorities should take their decision will be postponed to six months (in case authorities request additional information) or to eight months (in case authorities request further additional information after the first round of questions).

If the refund is granted, it will be processed in Euro within 10 working days after the abovementioned four / six / eight months period on the bank account number as provided to the authorities. The bank account holder must be the applicant or a filing party with a power of attorney specifically authorising them for collecting the refund.

In case the applicant has not provided with a Spanish bank account number, costs arisen from the bank transfer would reduce the total VAT amount claimed. Should the payment not be processed in due time, late payments interests are due by the Spanish VAT authorities.

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Spanish Tax authorities within fifteen days of the receipt of the notification (tax assessment) issued by the tax authorities. However, this time limit may be extended upon written demand. If this appeal is unsuccessful, the national court may be queried.

Non-E.U. businesses (13th Directive)

The rules for non-E.U. businesses have not changed in comparison to the previous refund claims procedure. Therefore, refund applications for VAT paid within the Spanish VAT territory shall continue to be filed directly in Spain.

Eligibility for refund

It is a mandatory requirement that applicants empower a representative established within the Spanish VAT territory who shall fulfil the corresponding formal or procedural obligations and shall be jointly and severally liable in cases of undue refunds. For these purposes, a notarised and sealed with the Hague Apostille Power of Attorney towards the tax representative is required. Said representative shall be responsible for filing the refund application electronically.

Reciprocity is required. Reciprocity agreements have been concluded with Canada, Japan, Monaco, Switzerland, Norway and Israel.

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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed 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 September 30th of the following year. An extension of this time limit is not possible.

Application form

The application must be submitted through the form 361 available on the Spanish authorities' website and it should be filed electronically in all cases. Applications should be filed by electronic means as of 2010 claims using the following link:

https://www.agenciatributaria.gob.es/AEAT.sede/Inicio/Procedimientos_y_Servicios/Impuestos/IVA/Modelo_360_Modelo_361_en_el_territorio_en_el_que_soportan_el_impuesto/Tramites/MODELO_361_Solicitudes_devolucion_IVA_terceros_paises_con_reciprocidad/MODELO_361_Solicitud_es_devolucion_IVA_terceros_paises_con_reciprocidad.shtml

Supporting documentation

The following documents must also be submitted with each application:

- An explanatory note issued by the applicant or its tax representative where explains that it does not carry out within the Spanish VAT territory taxable supplies in Spain except:
 - certain tax exempt cross border transportations from / to non-E.U. countries;
 - supplies for which the reverse charge mechanism applies.
- In case the applicant has a permanent establishment in Spain, the applicant must inform the authorities that it is not involved in the transactions performed within the VAT territory;
- Commitment subscribed by the applicant or its representative to pay back to the Spanish tax authorities the unduly VAT amounts received;
- An original Certificate issued by the tax authorities of the country of residence supporting that it carries out taxable transactions for which is a taxpayer in such country.

E-invoicing

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

Sweden

Swedish VAT is known as “Mervärdesskatt” or “moms” in Swedish.

There is a standard rate of 25 % and reduced rates of:

- 12 %;
- 6 %;
- 0 %.

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

For claiming VAT based on the Directive 2008/09/EC or 13th Directive, it is not mandatory to appoint a Swedish fiscal representative.

EU businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover Swedish VAT, if the following conditions are met:

- the business is not registered, liable or eligible to be registered for VAT in Sweden;
- the business has no residence, seat or permanent establishment in Sweden; and
- the business has not performed taxable supplies in Sweden except:
 - certain tax exempt cross border transportations from / to non-EU countries;
 - supplies for which the reverse charge mechanism applies;
 - electronically provided supplies whereby 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:

- permanent accommodation;
- travel services (only applicable to persons supplying travel services);
- unreasonable entertainment services;
- the purchase of motor vehicles;
- car rental – 50 % refundable.

There are exceptions to the above restriction regarding motor vehicles, meaning that VAT is refundable 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 used solely for passenger transport for hire or reward;
- vehicles intended to be used for driving license education and transport of 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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during that calendar year.

If the applicant has already submitted a refund claim referring to a certain period, no additional claim can be submitted during this period. Additional invoices received during this period may, however, be included in a future claim. Also note that, using the web service from the Swedish tax authorities, it is possible to register invoices without submitting the claim. The data is temporarily saved for 90 days and the applicant may add other invoices to the claim during this time.

Procedure

Filing

The application must be submitted electronically through the tax portal of the residence country of the taxable persons at the latest on September 30th of the calendar year following the refund period. An extension of this time limit is not possible. The request should be submitted by an authorised person.

IT requirements

Swedish taxpayers, registered for VAT purposes, are allowed to file their refund claim electronically using the web service from the Swedish tax authorities.

Access is granted using a Swedish e-identification. For private taxable persons with a VAT registration and an e-identification. In order to obtain an e-identification, the applicant must have a Swedish personal identity number. Agents established outside Sweden, without the possibility to use a Swedish e-identification will as an alternative be granted a dedicated electronic certificate issued by the Swedish Tax Agency. The Swedish company (the principal) will have to submit the form SKV 4852UTL, by which they appoint a representative to act on their behalf in the e-service. This solution is provisional and applicable only for EU refund claims.

The preparation and filing of the form has to be done through the web site of the Tax Authorities on a line per line basis.

Companies must notify the tax authority on who is authorised to submit the applications (it is possible to use a representative).

The Electronic form is divided in seven sections:

- general information relating mainly to the taxpayer and to the country and period to which the claim refers to;

- information regarding the representative, if applicable;
- information regarding the business of the applicant, including NACE-code, and bank information for the repayment;
- list of invoices, including invoice number 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.
- compilation of the application;
- receipt.

Automatic upload on the portal is possible, see above. No specific software is required.

Follow up submitted claims

The person authorized to file the VAT refund claim is the only person who can follow up the status of the claim. The identity of this person is provided to the authorities with the VAT refund claim.

Supporting documentation

From a Swedish perspective, no invoice copies are required for the application. The Swedish authorities can however request that invoices or additional documents / information should be submitted in case of any questions regarding the application.

Refunds and appeals

Within a timeframe of four months after receipt of the refund claim, the Swedish VAT authorities have to announce their decision:

- the Swedish VAT authorities accept the refund claim and inform the applicant via electronic means;
- the Swedish VAT authorities partly or fully reject the refund claim and inform the applicant via electronic means;
- the Swedish VAT authorities request additional information and inform the applicant via electronic means. The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period wherein the authorities should take their decision will be postponed to two months from the date when the additional information was received (the tax authority however always have six months in order to make a decision counted from the day when the application was received) or to eight months (in case authorities request further additional information after the first round of questions).

If the refund is granted, it will be performed in SEK within 10 working days after the abovementioned four / six / eight months period on the bank account number as provided to the authorities. This account can be held by the applicant, a proxy holder or any other person. In case payment is made to an account in another EU country, bank fees will be deducted from the amount payable.

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

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the Swedish tax authorities before the end of the sixth year from the calendar year which the application relates to. If this appeal is unsuccessful, the County Administrative Court may be queried within two months of the receipt of the notification.

Non-EU businesses (13th Directive)

The rules for non-EU businesses have not substantially changed in comparison to the previous refund claims procedure.

Eligibility for refund

The principle of reciprocity is not applied.

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 January 1st until March 31st) in one calendar year and not more than one calendar year. However, applications may relate to a period of less than three months where the period represents the remainder of a calendar year (e.g. from November 1st until December 31st).

Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed 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 June 30th of the following year.

Application forms

The application can be made by means of the application 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 as stated in the Swedish forms. It must be completed in Swedish or English. All amounts are to be shown in Swedish crowns (SEK). When applying for a refund, the amount is to be recalculated in SEK. The exchange rate applicable on the date of delivery is to be used. The exchange rate on the invoicing date may be used if invoicing was made in close connection to the time of delivery.

Whilst forms supplied by any tax authority of an EU Member State are accepted, it is preferable to have the form printed in the same language as used in the application.

Every single invoice 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. If an invoice refers to underlying invoices, these documents are also to be attached.

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.

Entrepreneurs from the Faeroe Islands, Iceland, Greenland, Albania, Bosnia-Herzegovina, Croatia, Macedonia, Montenegro, Serbia and Turkey must use the application form SKV 5811 and send the form and supporting documents to:

Skatteverket
Utlandsenheten
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 the application form SKV 5801 and send the form and supporting documents to:

Skatteverket
Skattekontor 9
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 should be mentioned on the documents;
- a certificate stating that the applicant is an entrepreneur, issued by the authorities in the applicants home country. This certificate may not be older than one year;
- other documents that are necessary to assess whether the applicant is entitled to a refund;
- a Power of Attorney, if a third party submits the claim on behalf of the claimant.

Switzerland

Swiss VAT is known as “*Mehrwertsteuer (MWST)*” in German, “*Taxe sur la Valeur Ajoutée (TVA)*” in French and “*Imposta sul Valore Aggiunto (IVA)*” in Italian.

There is a standard rate of 8 % and reduced rates of:

- 3.8 % on hotel accommodation services;
- 2.5 % mainly on food (not in restaurants), medical products and books.

For claiming VAT, it is mandatory to appoint a Swiss fiscal representative.

E.U. and non-E.U. businesses

Eligibility for refund

Foreign enterprises (irrespective of whether being located within the EU or in a non-EU country) that pay the tax on supplies 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 use these supplies or services for business purposes are generally entitled to benefit from the VAT refund procedure.

The claimant must have his residential or business domicile abroad and must neither deliver goods nor supply services in Switzerland, unless services (not supplies) are subject to reverse charge treatment or related to exempt transport services or supplies under warranty. Any on-site work supplied within Switzerland (for example certain type of supply and installation work) will forfeit the claimant's entitlement to input VAT recovery via the VAT refund procedure and could entail the need for VAT registration depending on the turnover. Moreover, the claimant has to provide evidence of VAT registration (status of taxable person) in the country of residential or business domicile and that the incoming invoices on which his claim is based on are paid (see below supporting documents).

Any VAT refund presupposes that full reciprocity is granted by the country in which the applicant has his residential or business domicile. Reciprocity exists with the following countries: Australia (since January 1st 2010), Austria, Belgium, Bermuda Islands, Bulgaria (VAT refund is only granted for input VAT on services related to the attendance to conferences, seminars, congresses and similar events, for input VAT on services related to the attendance at fairs, exhibitions and similar events and for input VAT on transportation services) Canada (VAT refund is only granted for input VAT on accommodation services up to 30 days, exhibition costs and the attendance to non-official international conferences or seminars etc.), Cyprus (since January 1st 2004), Czech Republic (since January 1st 2004), Denmark (VAT refund for input VAT on accommodation, food and beverages only 25 %), Estonia (since January 1st 2004), Finland, France, Germany (no VAT refund for input VAT on fuel and travel costs on a per diem basis), Greece, Hong Kong (it does not know indirect tax like VAT), Hungary, Ireland, Israel (zero rate for various supplies), Italy, Japan, Lithuania (since January 1st 2003), Luxembourg, Macedonia (since January 1st 2004), Monaco, the Netherlands, Norway, Poland, Portugal, Saudi Arabia, Slovakia, Slovenia, Spain, Sweden, the United Kingdom (no reciprocity exists with Jersey, Guernsey and the other Anglo-Norman Islands, i.e. Herm, Sark, Alderney), Latvia (since January 1st 2006), Romania (since January 1st 2008), Spain, Taiwan (since July 1st 2010), Turkey (since January 1st 2008- VAT refund is only granted for input VAT on transportation services, fuel and on services related to the attendance to exhibitions and fairs) and the United States.

Non-refundable VAT

No refund will be granted for the VAT incurred on, amongst other things (non exhaustive list):

- supplies of goods and services not used for business purposes;
- foreign travel agencies are not entitled to get VAT on deliveries and services refunded if such costs are re-invoiced to their customers;
- incorrectly completed invoices or cash receipts;
- missing proof of payment;
- VAT charged on exempt, zero-rated and outside the scope supplies.

No VAT is refunded to non-residents of countries having no reciprocity agreement with Switzerland. Wrongly invoiced Swiss VAT will not be refunded by the Swiss federal tax authorities. In such cases, a correction of the wrong invoices has to be requested to the respective Swiss supplier. Invoices can only be adjusted prior to payments. Invoices adjusted after payments will in principle not entitle the recipient to VAT refund.

Making claims

Minimum amounts

The minimum VAT amount per year for a refund is CHF 500. A VAT refund is not possible for a total amount of less than CHF 500.

Time limits

The application for a VAT refund can be made from the end of the calendar year until six months afterwards, in which the rendered supply was invoiced according to the regulations, i.e. by June 30th of the following year.

Only one claim per year is possible. Late claims are not accepted, as the legal deadline cannot be extended. The postmark's date is evidence/proof.

It is not possible to submit more than one refund claim per tax year.

Application forms

If services have been purchased both in Switzerland (incl. import) and in the Principality of Liechtenstein, then the application has to be made to the country, or rather to the administration, where the higher tax amount has been paid. Because of this, only one application has to be made for the Swiss VAT territory (Switzerland and Liechtenstein). The representative must have his residential or business domicile in the country of application.

The refund application forms are numbered 1222 and 1223, and are issued by the Swiss federal tax authorities (E.U. forms will not be accepted). The forms have to be completed in German, French or Italian. The application must be typed or completed in block letters. Blank claim forms may be copied <http://www.estv.admin.ch/d/mwst/themen/vat/vatrefund.html>

Since the application form has to be filed in Swiss francs, invoices issued in a foreign currency have to be converted into Swiss francs by using the monthly average exchange rate or the corresponding current day's rate, both rates published on the website of the Swiss federal tax authorities. The internal group exchange rate may also be used.

VAT on importations may be refunded only if the entrepreneur, after importing the goods, can use them in his own name. He must be in possession of the original documents. Most probably, however, a foreign entrepreneur will render Swiss domestic supplies subsequent to the importation and will thus not be entitled to apply for the VAT refund procedure, but might be required to obtain local for VAT registration instead.

The form and supporting documentation should be sent to the tax authorities at:

Federal Tax Administration
Main Division of the Value Added Tax
Schwarztorstrasse 50
3003 BERNE
Switzerland
T: + 41 31 322 21 11 (for VAT recovery questions)
www.estv.admin.ch

Applications cannot be filed electronically.

The representative, which has to be established in Switzerland (an individual or a company), has to file the application form. The representative has to evidence his status by means of a power of attorney which is included in the official refund form (form No. 1222). The forms need to be signed by both the claimant and the representative.

The claimant has to provide the VAT authorities with an overview of the claimed amounts in form 1223. As it is mandatory to file that form, an additional excel sheet seems to be superfluous.

Follow up submitted claims

The applicant and the fiscal representative are allowed to follow-up the 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 ("Veranlagungsverfügung MWST", copies are not accepted) which have to be issued in the name of the refund claimant and to fulfil the formal legal requirements of article 26 § 2 of the VAT Law;
- a statement of taxable status e.g. a certificate of VAT registration in an E.U. Member State or Form IRS 6166 for the US (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 the applications for a VAT refund in chronological order, i.e. date of receipt (if all necessary documents are available). It is therefore in the applicant's own interest to send the application early on. The applications are being handled as soon as possible depending on workload.

Repayments are in Swiss Francs and are paid only to the Swiss bank account of a non-resident business or its fiscal representative.

Payments are usually processed within six months. Late payment interest is paid as of the 181th day after filing of the complete VAT refund claim if full reciprocity is granted by the country in which the applicant has his residential or business domicile. At present only Belgium, Italy and Spain grant full reciprocity concerning late payment interests.

Should the refund claim be rejected by the VAT authorities, the claimant could request for a formal decision subject to appeal. Appeals against that act have to be filed within 30 days upon receipt to the Federal Tax Administration. Decisions on appeal raised by the Federal Tax Administration can be disputed within 30 days to the Federal Tax Appeals Commission. Decisions on complaints made by the Federal Tax Appeals Commission can be disputed within 30 days of their announcement by means of a court appeal to the Supreme Court.

United Kingdom

UK VAT is known as —Value Added Tax (VAT).

There is a standard rate of 20% and reduced rates of:

- 5%;
- 0 %.

Goods and services supplied to or from the Isle of Man are regarded as having been supplied within the United Kingdom. The Channel Islands are not part of the UK or the EU for VAT purposes.

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

For claiming VAT based on the Directive 2008/09/EC or 13th Directive, it is not mandatory to appoint a British fiscal representative.

E.U. businesses (Directive 2008/09/EC)

Eligibility for refund

Foreign taxable persons are entitled to recover UK VAT, if the following conditions are met:

- the business is not registered or liable to be registered for VAT in the UK;
- the business has no residence, seat or permanent establishment in the UK;
- if no such establishment exists the person is not ordinarily resident or domiciled in the UK;
- the business has not performed taxable supplies in the UK except for either:
 - certain transport and related services carried out in connection with the international carriage of goods from / to non-E.U. countries; or
 - services where the VAT on the supply is payable solely by the person 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 which the claimant intends to use for carrying out of an economic activity in the UK or which the claimant intends to export from the UK (i.e. economic activities the place of supply of which is the UK);
- business entertainment and hospitality expenses and other expenses on which the recovery of VAT is restricted in the UK including second hand goods for which no VAT invoice is issued;
- goods and services you have bought for resale (e.g. as part of package holiday) which are for the direct benefit of travellers;
- amounts of VAT which have 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 no tax invoices will be raised.

The goods or services on which the VAT is being claimed must be for the purpose of carrying out economic activities in a country other than the UK which would give right to VAT deduction in that country.

Where the supplies of goods or services are used by the claimant for making exempt supplies without recovery of VAT on related costs or partly for making such supplies, then it is first necessary to identify the proportion of VAT which would have been recoverable by the person in his country of establishment on such supplies. Having identified this proportion, the recoverable amount is calculated by reference to the proportion of this VAT which would be recoverable in the UK by the person were he has acquired the goods and services in the course of carrying on the business in the UK (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 have already 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 £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 £35.

Time limits

Properly completed applications must be submitted to the Member State of Establishment at the latest on September 30th of the calendar year following the refund year. If you deregister for VAT during the refund year you should submit your application as soon as possible following deregistration.

The UK will accept corrected applications, but you should seek advice from your tax authority about how these should be submitted through the electronic facility in your own Member State. The UK may impose penalties for applications which are found to be incorrect, so if you realise that you have made an error on an application after it has been submitted, you should submit a correction as soon as possible. You can use the correction procedure to amend existing claim lines, you cannot delete a claim line but you can reduce the VAT value to zero, and you may not insert additional lines. If you have missed an invoice from an application, you should include it on a later one. You should also use the claims procedure to amend your e-mail address or bank details, if these change after you have submitted your application. 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 (in English) through the tax portal of the residence country of the taxable person at the latest on September 30th of the calendar year following the refund period. An extension of this time limit is not possible. The request might be submitted by an authorised person.

IT requirements

UK 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 UK VAT Registration and a copy of its latest submitted VAT return to hand and follow the on screen instructions. An activation PIN number will be mailed to the business address registered with HMRC within set time limits (currently 7-10 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/>. The input of the information has to be done manually on a line per 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;
- a declaration that the company has not made any supplies of goods or services in the UK 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;
- the 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;
- the amount of deductible VAT expressed in pounds sterling. This is the amount of VAT recoverable taking account of 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 1 or 2.);
 - road tolls and road user charge;
 - travel expenses, such as taxi fares, public transport fares;
 - accommodation;
 - food, drink and restaurant services;
 - admissions to fairs and exhibitions;
 - expenditure on luxuries, amusements and entertainment;
 - other;

Sub-codes in addition to the main codes set out above, are also 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.

Upon filing of the claim, 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 submitted claims

In order to follow up submitted claims or to submit a claim, an authorised Agent can be appointed.

Agents can register to enable them to make refund applications on behalf of their clients and additional security procedures have been built in to the online application process for agents to ensure that only authorised persons can access the information contained in the application.

As a security measure the activation PIN number is mailed to the business. The 28 days activation period will still apply therefore and the business should forward the PIN to its agent in time for them to complete the activation process within 28 days otherwise the PIN will expire and the process will have to be repeated.

In order to preserve 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 that application with HMRC. In addition, the company that has submitted the VAT refund can follow up with the VAT authorities the status of the VAT Refund claim.

To grant third parties access to the information, the VAT authorities will require specific documents before they can permit them the access. Applicants and their agents must use the VAT for Agents online service to set up an authorisation for VAT. This applies even if the applicant has already completed a paper authorisation form 64-8.

In addition, applicants who 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 UK Overseas Repayment Unit (ORU).

Supporting documentation

Only an electronic copy of invoices for which the taxable base of the invoice or import document exceeds the threshold of £750 must be submitted with each application. However, for invoices relating to fuel costs the threshold for providing a copy is fixed on £200. The serial number as used in the application form should be mentioned on the documents.

Refunds and appeals

Within a timeframe of four months after receipt of the refund claim, the UK VAT authority has to announce their decision that either:

- it accepts the refund claim (in which case it will inform the applicant via electronic means);
- it partially or fully rejects the refund claim (in which case it will inform the applicant via registered mail); or
- it requires additional information and in which case it will inform the applicant via electronic means.

The applicant must provide all information within a timeframe of one month upon receipt of the notification.

If additional information is requested, the period wherein the authorities should take their decision will be increased to six months (in case authorities request additional information) or to eight months (in case authorities request further additional information after the first questioning).

If the refund is granted, it will be processed in pounds sterling within 10 working days after the abovementioned four / six / eight months period to the bank account provided to the authorities in the application. This account can be held by the applicant, a proxy holder or any other person.

Should the payment not be processed in due time, late payment interests will be paid by the UK tax authority.

If the refund is not granted, the grounds for refusal of the application will be stated. Appeals against such refusals may be made to the UK tax authority (for review by an independent officer) within 30 days of the letter from the tax authority rejecting the claim. Such appeals should be made to the address given in the rejection letter.

If, following this process, the decision to reject the claim is upheld, it is possible to appeal the decision to the independent VAT Tribunal.

Non-E.U. businesses (13th Directive)

Eligibility for refund

If the claimant is registered for business purposes in a non-EU country, it can use the scheme to reclaim VAT paid in the UK, provided that it:

- is not registered, liable or eligible to be registered for VAT in the UK;
- has no place of business or other residence in the EU; and
- does not make any supplies in the UK (other than transport services related to the international carriage of goods, or services where VAT is payable by the person in the UK to whom the supply is made).

It is a condition of the scheme that the claimant's own country allows similar concessions to UK traders in respect of its own turnover taxes. The application will only be refused on these grounds if the claimant's own country has a scheme for refunding these taxes, but refuses to allow UK traders to use it.

Non-refundable VAT

The scheme to reclaim VAT cannot be applied on:

- non-business supplies. However, if a supply covers both business and non-business use, VAT can be reclaimed on the business element of the supply;
- any supply used or to be used to make a supply in the United Kingdom;
- the supply or importation of most ordinary business cars. Only 50% of the VAT incurred on the hire or lease of a car for mixed business and private purposes is allowed;
- certain second-hand goods, such as cars and antiques for which no tax invoice will be issued;
- all business entertainment / hospitality expenses;
- export of goods – but these will be zero-rated, provided the supplier has the necessary evidence; or
- goods and services, such as hotel accommodation, bought for resale which are for the direct benefit of travellers;
- any supply used or to be used to make an exempt supply outside the United Kingdom (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 UK).

If the claimant has to arrange for goods to be imported into the UK, 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 UK.

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 £130; 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 £16.

Time limits

The application must cover a period of not less than three consecutive calendar months (e.g. from July 1st until September 30th) during the prescribed year and not more than a prescribed year. The prescribed year is the twelve months from 1st July to 30th 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 May 1st until June 30th). Such applications may also relate to invoices or import documents not covered by previous applications and concerning transactions completed during the prescribed year in question.

The application must be submitted to the UK tax authorities within six months of the end of the calendar year in which the tax became chargeable, i.e. by December 31st. An extension of this time limit is not possible. If accepted, the payment will be made within six months of the application. The payment can either be made to the applicant's non UK bank account via SWIFT, a UK bank account or by payable order. Payments will be made in pounds sterling.

Application forms

The application can be made by means of the application form "VAT 65A", issued by the UK tax authority. It must be completed in English. Blank application forms may be obtained online at www.hmrc.gov.uk or at the address below.

Every single invoice to which the claim relates has to be listed in the attachment of the application form. It is permitted to use an Excel sheet to provide an overview of the claimed amounts.

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.

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

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 should be mentioned on the documents;
- a valid certificate from the official authority of the claimant's own country showing that it is registered for business purposes in that country. When the certificate is applied for, it is recommended to show all the information that the UK authorities will need to process the application. For example, if the invoices are made out in the applicant 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 a period of one year and therefore once the certificate has expired a new certificate should need to be required to submit with any subsequent applications.

If the application is rejected, the grounds for refusal of the application will be provided by the Tax Authority. Appeals against such refusals may be made to the UK tax authority (for review by an independent officer) within 30 days of the letter from the tax authority rejecting the claim. Such appeals should be made to the address given in the rejection letter.

If, following this process, the decision to reject the claim is upheld, it is possible to appeal the decision to the independent VAT Tribunal.

E-invoicing

There are no specific rules in relation to e-invoices. Therefore, it is understood that as long as there is a valid invoice used, the UK Authorities will accept it. Therefore, provided that the e-invoice contains all of the required information for a tax invoice in the UK, then it will be possible to include it in the claim.

Appendices

Appendix I

Appendix I – 2008/09/EC Directive

(Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State)

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.

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.
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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.
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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.

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.

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.

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.

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.

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.

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 the calendar year in question.

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.

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.

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.

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.

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.

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.

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 working 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

Appendix II – 13th EU VAT Directive

(Council Directive E.C. n° 86/560, 17 November 1986 on the harmonization of the laws of the Member States relating to turnover taxes - Arrangements for the refund of value added tax to taxable persons not established in Community territory, OJ. L. 21 November 1986, n° 326, 40)

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 fulfil 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

Appendix III: Overview of the VAT recovery possibilities in the EU Member States*

State	Exhibitions/fairs	Hotel/Accommodation	Restaurant meals	Car rental	Car repairs	Taxi	Bus/train	Entertainment expenses	Telephone	Diesel/petrol	Motorway tax
Austria	100	100	100 (at1)	0(at2)	0 (at2)	100	100	0	100	0 (at2)	0
Belgium	100	0	0	50	50	100	100	0	100	50	N/A
Bulgaria (bu)	100	100	0/100	0/100	0/100	0/100	100	0	100	0/100	N/A
Cyprus	100	100	100	0	100	100	100	100	100	100	N/A
Czech Republic	100	100	0	100	100	100	100	0	100	100	N/A
Denmark (dk)	100	50	25	0	0	-	-	0	100	0	N/A
Estonia (ee)	100	100	0	100	100	100	100	0	100	100	N/A
Finland (fi)	100	100	100	0/100	0/100	100	100	0	100	0 /100	N/A
France	100	0 for employees and 100 for third parties	100	0	0	0	0	100	100	Diesel 80/Petrol 0	100
Germany	100	100	100	100	100	100	100	100	100	0 or 100 (de)	N/A
Greece	100	0	0	0	0	0	0	0	100	0	N/A
Hungary (hu1)	100	100	0	0	0	0	100	0	70	0 (hu2)	0
Iceland	100	0/100	0	0	0	-	-	0	100	0	100
Ireland	100	0 (ie)	0	0 (ie)	100	-	-	0	100	Diesel 100/petrol 0	100
Italy	100	100 (it1)	100 (it2)	40 or 100	40 or 100	0	0	0	100	40 or 100	40 or 100
Latvia	100	100 (lv1)	0 / 40 (lv1)	0 / 80 (lv2)	0 / 80 (lv2)	100 (lv1)	100	0	100	0 / 80 (lv2)	N/A
Lithuania	100	100	0/75	0	100	0	100	0/75	100	100	N/A
Luxembourg	100	100	100	100 (lu1)	0 (lu2)	100	100	100	100 (lu3)	100	N/A
Malta	100	100	0	0	0	0	N/A	0	100	0	N/A
Netherlands (nl1)	100	100	0	84/100 (nl2)	100	100	100	100	100	100	N/A
Norway	100	100	0	0	100	100	100	0	100	100	N/A
Poland	100	0	0	60 or 100	100	100	100	100	100	0 or 100	100
Portugal	100	0	0	0	0	0	0	0	100	Diesel 50 / 100; petrol 0	0
Romania	100	100	100	100	100	100	100	100 (ro)	100	0/100	100
Slovak Republic	100	100	0	100 (sk)	100	100	100	0	100	80-100	N/A
Slovenia (si)	100	0	0	0	0	100	100	0	100	Depends	N/A
Spain	100	100	100 (es)	50	100	100	100	0	100	100	100
Sweden	100	100	100	50	100	100	100	0-100	100	100	N/A
Switzerland	100	100	100	100 (ch)	100 (ch)	100	100	0	100	100 (ch)	N/A
United Kingdom	100	100	100	50 (uk2)	100	100	-	0 (uk1)	100	100	100

* Please note that this overview only provides a general guideline for a first assessment of VAT recovery on the above listed items. Specific conditions and restrictions may apply. Please consult the separate country chapter in this refund guide or contact your regular Deloitte contact person for the most up to date information.

- (at1) Only possible for restaurant meals for business purposes.
- (at2) VAT is recovered if the vehicle constitutes a car for which input VAT deduction is allowed (clearly defined by the Austrian Ministry of Finance)
- (bu) VAT on taxi transport, car rental, repair and fuel is recoverable only if it is not related to the use of passenger cars. VAT on restaurant meals is recoverable only if it is not for representative purposes.
- (dk) As a main rule is no VAT recovery on car rental, car repairs and diesel/petrol in Denmark. There are a few exceptions, which are rental, repair and diesel for lorries and vans (vans must fulfill special conditions).
- (ee) Input VAT upon all the business related expenses is deductible based on the respective cost document.
- (fi) Deductible only if acquired for taxable business purposes.
- (de) VAT on fuel is 100% only for EU companies, non EU companies do not have right to deduct VAT on their fuel expenses.
- (hu1) VAT on car rental and car repair is deductible only in case of trucks.
- (hu2) VAT on diesel is deductible only in case of trucks.
- (ie) Subject to certain criteria being met, Irish VAT recovery may be claimed
- (it1) Please note that the VAT on hotel/accommodation is not deductible if related to entertainment expenses.
- (it2) Please note that the VAT on restaurant meals is not deductible if related to entertainment expenses.
- (lv1) If deductible for Corporate and Personal Income Tax.
- (lv2) If the annual proportion of the claimant's VAT taxable transactions is less than 50%, VAT refund cannot be obtained for expenses related to the use of the passenger cars.
- (lu1) VAT is deductible only if the car is at disposal of the client in Luxembourg and for a period no longer than 30 days.
- (lu2) As of January 1st 2010, the place of supply of car repairs in B2B transaction 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).
- (nl1) Provided that the invoice meets the Dutch VAT invoice requirements and that the goods/services are not used for private purposes.
- (nl2) The percentage of 84% is used by the Dutch tax authorities as an internal policy as private use of the car is assumed. If it can be proven that the car is only used for business purposes then 100% VAT deduction should be possible.
- (ro) Non-recoverable for tobacco and alcoholic drinks. Deduction is allowed only if the acquisition is made for business purposes.
- (sk) Only as from January 1, 2010
- (si) If the fuel (diesel/petrol) is used for the motorcycles or cars, then VAT is non-refundable, if it is used for trucks then it is refundable.
- (es) If deductible for Corporate and Personal Income Tax.
- (ch) If the vehicle is also used for private purposes, a reduction of the input VAT deduction should be calculated
- (uk1) If VAT relates to entertainment of employees with a business purpose, deduction is fully allowed.
- (uk2) The 50 per cent rule also applies to the short-term hire of a vehicle, unless the hire period is for 10 days or less and the car is being specifically hired for business purposes only. In such cases, 100 per cent input tax can be reclaimed.

Appendix IV

APPENDIX IV: GLOBAL VAT REFUND SERVICES

For many businesses with cross-border activities, keeping track and recovering VAT incurred in jurisdictions where they are not established, nor registered for VAT purposes, is often a difficult balancing act of weighing benefits and costs. Indeed, the administrative work and costs often cancel out a substantial part of the benefits. The since 2010 newly introduced procedure for the 8th Directive refund claims in the EU, requires that companies adapt and face some new additional challenges. For non EU companies, the VAT refund claim process under the 13th Directive has not changed.

In that respect, Deloitte has recently launched a truly Global Offering around VAT Refund Claims.

Thanks to our innovative approach and tools, we can advise and help companies make and implement the right decisions to capture the benefits, limiting the costs and risks associated with foreign VAT-recovery. Through a specific dedicated and multi-lingual team, we can manage the VAT recovery process on your behalf in 30 European countries via a one-single contact approach, thereby allowing you to concentrate on your core business.

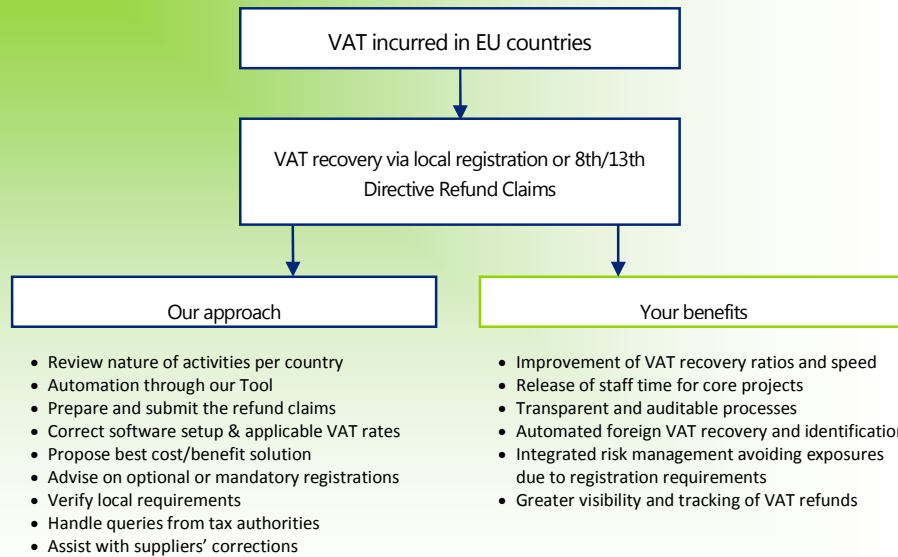
What are the benefits ?

The added value for the business lies not only in the cash windfall of previously unrecovered costs and reduced overhead, but also in the production of valuable management information. Our approach is to provide added value by giving you a better picture of the VAT position of your business across Europe, rather than a purely administrative filing service.

Some of the potential benefits are:

- The comfort of complying with local country and cross border VAT regulations;
- Automation, improved VAT-recovery ratios and speed
- Dynamic Best Practice standards resulting in continuous improvements
- A flexible approach through various service levels resulting in the right assistance for the right price

VAT 8th & 13th Directive Refund Claims



Example

Confronted with low recovery ratios and a costly refund claim process, a multinational manufacturing business sought our assistance to increase the effectiveness of its foreign VAT recovery activity.

After making a joint assessment, we identified the key structural areas causing the risks/loss of VAT and inefficiencies. Following a prioritization process, Deloitte and the client started implementing practical recommendations (improve the quality of purchase invoices to reduce work and loss of VAT, advice on ERP settings to increase automation, setup of a continuous improvement process, etc.) as the refund claim process went underway. In a time-span of less than 24 months, the company saw its recovery rate raise by 40%, while improving efficiency to the point of being able to submit refund claims of a quarterly basis, and thereby substantially improving cash flow, i.e. shortening delay-to-refund time.

What is involved ?

Our approach is tailored to a clients needs, including the following:

- **Service levels:** from basic (purely administrative work of preparing and filing the claims, without checks) to extended (besides the preparation/filing of claims, verification of invoices, managing the queries from the tax authorities, handling suppliers' corrections, etc.), going through flexible intermediate levels;
- **Automation:** Through our set of tools, designed to help track VAT to be recovered, to assess VAT recovery limitations in the 27 EU Member States and finally to generate VAT reclaim files to be uploaded on the authorities' systems (for EU companies) or paper refund claims (for non EU companies);
- **A proactive approach:** Starting with an assessment of the activities and sub-tasks leading to the foreign VAT recovery, continuing with the definition of the right level of assistance and finishing with the continuous desire to improve processes, best practices and speed/efficiency of VAT recovery;
- **Transparent pricing:** clear fee rates, reflecting our commitment to automate, work efficiently and adequately scope our assistance to our client's exact needs.

Feel free to contact us for more details.

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