

## Foreword

**This notice cancels and replaces Notice 723 (June 2003) with effect from 1 January 2010.**

### Further help and advice

If you need general advice or access to more HMRC notices, please phone the Helpline on 0845 010 9000. **You can call between 8.00 am and 8.00 pm, Monday to Friday.**

If you have hearing difficulties, please phone the **Textphone** service on **0845 000 0200**.

If you would like to speak to someone in Welsh, please phone 0845 010 0300, between 8.00 am and 6.00 pm, Monday to Friday.

## 1. Introduction

### 1.1 What is this notice about?

This notice explains the schemes for claiming a refund of VAT incurred in:

<b>Either</b>	<b>Section</b>
European Union (EU) countries if you are established in another EU Member State	2 – gives you an overview of the scheme  3 – explains how UK and Isle of Man Businesses can claim from other Member States  4 – explains how businesses in other EU Member States can claim from the UK
<b>or</b> the United Kingdom (UK) if you are established outside the EU	5 – gives an overview of the refund scheme in the UK for non EU Businesses  6 – explains how non EU Businesses can claim from the UK  7 – explains where you can get more information about the schemes  8 – provides contact details for Tax Authorities in other EU Member States

It has been restructured and completely rewritten to reflect the changes required by the EU Council Directive 2008/9.

You can access details of any changes to this notice since June 2003 either on our website at [www.hmrc.gov.uk](http://www.hmrc.gov.uk) or by phoning the Helpline on **0845 010 9000**.

This notice and others notices mentioned are available on our website.

## 1.2 What law applies to this notice?

UK law

- Value Added Tax Act 1994, Section 39
- VAT Regulations 1995 (1995/2518) Parts XX and XXI

EC law

- EC Council Directive 2008/9EC Thirteenth VAT Directive (86/560/EEC)

## 1.3 Isle of Man

For VAT purposes, the Isle of Man is treated as part of the UK. VAT is chargeable in the Isle of Man under Manx legislation, which is broadly similar to UK legislation. The schemes described in this notice apply equally to refunds of VAT incurred in the Isle of Man. Any references to the UK in this notice are to be taken to include the Isle of Man.

# 2. Refunds of VAT for EU businesses: Overview of the European Union refund scheme

## 2.1 Introduction

The electronic cross-border refund system enables a business that incurs VAT on expenditure in a Member State where it is not established and makes no supplies, to recover that VAT directly from that Member State (the Member State of Refund). The previous system, known as the 8<sup>th</sup> VAT Directive refund system, was a lengthy, burdensome, paper-based system.

Following agreement between EU Finance Ministers, EU legislation to reform the system was adopted in February 2008, as part of the VAT package of legislation. The electronic system will apply to all claims submitted on or after 1/1/2010.

Requests for refunds will continue to be dealt with by the Member State of Refund. The amount refundable will also continue to be determined under the deduction rules of the Member State of Refund and the relevant repayment will be made directly by that Member State to the business. The system will be an electronic one, with specified timescales and interest payable if these are not met.

## **2.2 The Refund Scheme – general rules**

Electronic claims will be completed and submitted via the competent authorities in the Member State in which the claimant is established.

## **2.3 Who can make the application**

The applicant must be a taxable person established in a Member State other than the Member State of refund, or their authorised agent.

The applicant must meet the following conditions.

- a) The applicant must not be registered, liable or eligible to be registered in the Member State from which they are claiming the refund.
- b) The applicant must have no fixed establishment, seat of economic activity, place of business or other residence there.
- c) During the refund period the applicant must not have supplied any goods or services in the Member State of refund with the exception of:
  - i) transport services and services ancillary thereto
  - ii) supplies of goods or services where VAT is payable by the person to whom the supply is made.

## **2.4 Checks by the Member State of Establishment**

Basic registration checks will be carried out by the Member State of Establishment before the application is forwarded electronically to the Member State from which the refund is being claimed.

The Member State of Establishment will not forward the application to the Member State of refund where during the period of refund any of the following apply.

- a) The applicant is not a taxable person for VAT purposes.
- b) The applicant makes only exempt supplies.
- c) The applicant is covered by the exemption for small enterprises.
- d) The applicant is operating the flat-rate scheme for farmers.

If the Member State of establishment decides not to forward the application it must notify the applicant of this decision.

## **2.5 Applications**

A separate application must be completed for each Member State. Applications can be commenced and stored in an incomplete state on the system and may be recalled and finalised to be submitted at a later date.

## **2.6 Application periods**

The refund period must not be more than one calendar year or less than three calendar months unless the period covered represents the remainder of a calendar year (for example where interim applications have already been submitted earlier in the year, or if the applicant has recently become VAT registered).

## **2.7 Minimum applications**

If the refund application relates to a period of less than a calendar year, but not less than three months the minimum amount claimable is EUR 400 or the equivalent in national currency.

If the refund application relates to a period of a calendar year or the remainder of a calendar year the minimum amount claimable is EUR 50 or the equivalent in national currency.

## **2.8 Time limits for making an application**

Properly completed applications must be submitted to the Member State of Establishment at the latest on 30 September of the calendar year following the refund year. If you deregister for VAT during the refund year you should submit your application as soon as possible following deregistration.

## **2.9 Scope of application**

Supplies of goods or services received with a tax point during the period of the refund application.

Goods imported into the Member State of Refund during the period of the refund application.

In addition, the application may include supplies or imports not included in a previous application as long as they relate to the same calendar year.

The application may not include:

- a) amounts of VAT that have been incorrectly invoiced

b) amounts of VAT that have been invoiced in respect of goods despatched to other member states or exported outside the EU.

## 2.10 Partial exemption

A restriction to the amount of VAT claimable is to be applied if you make taxable and exempt supplies

## 2.11 Standard fields

The use of standard fields of information and expense codes will aid completion and are mandatory. Failure to include all standard information will result in rejection in the Member State of Establishment. It is important to note that if a fully completed application is not received by the 30 September of the year following the refund period this will render it out of time.

### Standard fields

- 1) Applicants name and full address.
- 2) An address for contact by electronic means (email address).
- 3) A description of the applicant's business activity for which the goods and services are acquired.
- 4) Period dates to which the refund application relates.
- 5) A declaration by the applicant that they have supplied no goods and services in the Member State of Refund during the period of the application, with the exception of transactions relating to:
  - (i) transport services and services ancillary thereto
  - (ii) the supply of good or services where VAT is payable by the person to whom the supply is made.
6. The applicants VAT identification number or tax reference number.
7. Bank account details including IBAN and BIC codes.

## 2.12 Standard fields for invoices or importations included in the refund application

- 1) Name and address of the supplier.
- 2) Except in cases of importation the VAT identification number or tax reference number of the supplier.
- 3) Except in the case of importation, the prefix of the Member State of refund.

- 4) Date and number of the invoice or importation document.
- 5) Taxable amount and amount of VAT expressed in the currency of the Member State of refund.
- 6) The amount of deductible VAT expressed in the currency of the Member State of refund. This is the amount of VAT recoverable taking account of any partial exemption restriction, and any restriction on the recovery of input tax applying in the Member State of Refund.
- 7) Where applicable the deductible proportion calculated in accordance with the rules applying in the Member State of Establishment.
- 8) Nature of the goods and services acquired, described according to the following expenditure codes.

## **2.13 Expenditure codes**

1. Fuel.
2. Hiring of means of transport.
3. Expenditure relating to means of transport.
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.

Member States may require further sub codes to be used in respect of each of the above to the extent that such information is necessary due to any restrictions on the right to deduct in that Member State.

If code 10 is used without an accompanying sub code, a narrative description of the goods and services must be provided.

Full details of expenditure codes required by each Member State can be obtained from its tax authority, and may also be available through the electronic claim system.

## **2.14 Invoices required to be scanned and submitted electronically with the application**

Member States may require invoices with a value of EUR 1,000 or more (EUR 250 in the case of fuel) - or the equivalent in national currency - to be scanned and submitted electronically with the application. All other invoices should be retained as they may be requested at a later date by the Member State of refund

## **2.15 Language**

Free text fields will now have more choice of language to be used. Some Member States allow the use of a second language with English being a common option.

Full details of languages required by each Member State can be obtained from its Tax Authority, and may also be available through the electronic claim system.

## **2.16 Communication Applicants will be informed at the following key stages of the process**

- a) When the Member State of Establishment forwards the application to the Member State of Refund.
- b) When the Member State of Refund receives the application.
- c) If the Member State of Refund requires further information.
- d) When the Member State of Refund makes its decision.

It is essential that the email address provided on the application is correct and if this changes at any time before the application is decided it must be amended at the earliest opportunity.

## **2.17 Method of payment**

The payment will be made 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 will be deducted by the Member State of Refund from the amount to be paid to the applicant.

If incorrect bank details are submitted by the claimant and they result in further bank charges being incurred these may also be deducted from the amount payable on the current or subsequent applications. It is extremely important therefore that you ensure that the bank details you supply are absolutely correct.

## 2.18 Time Limits for processing an application

The Member State of refund must notify the applicant of the decision to approve or refuse the application within four months of the date they first received the application.

If the Member State of Refund requires additional information in order to process the application, it can request this from the applicant, the applicant's tax authority, or a third party before the expiry of the four month period.

The additional information must be provided by the person to whom the request is made within one month of receiving the request.

Once the Member State of Refund has received the additional information it has two further months in which to notify its decision.

If further additional information is requested by the Member State of Refund the final deadline for making a decision can be extended up to a maximum of eight months from the date they received the application. Payment must be made within 10 working days following expiry of the appropriate decision deadline.

## 2.19 Incorrect application/payment errors

If an applicant discovers that it has made an error on an application, a corrected application can be submitted. The correction procedures allows existing lines on the application to be amended or deleted (by reducing to 'nil'), but does not allow new lines to be added. The correction procedure can also be used to amend incorrect bank details, email addresses etc. If an application is found to be incorrect any overpayment will be recovered, normally by deducting it from any refund due.

**All Member States take a very serious view of incorrect applications. Refunds obtained on the basis of any incorrect application can be recovered, penalties and interest may be imposed and further refund applications suspended.**

## 2.20 Refused applications

If the Member State of Refund refuses an application fully or partly they must also notify the applicant of the reasons for refusal.

If this happens the applicant can appeal against the decision using the appeals procedure of that Member State. This means that the normal VAT appeals rules of that Member State on time limits, form of appeal etc., will apply.

If the Member State of Refund has not notified its decision within the appropriate decision deadline the applicant should consider that the application has been rejected unless any alternative procedures apply in that Member State.

**The applicant's own VAT authority cannot intervene on its behalf.**

## 2.21 Interest

Interest may be payable by the Member State of refund to the applicant if payment is made after the final payment deadline set out above.

If applicable it will be paid from the day following that deadline up to the date the refund is actually paid.

Interest rates must be the same as those applied 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 will be equal to the interest or equivalent charge which is applied by that Member State in respect of late payments of VAT by taxable persons.

## 3. Refunds of VAT for UK and Isle of Man Businesses claiming from other Member States

### How do I make an application under the Refund procedure?

All applications made on or after 1 January 2010 regardless as to whether they cover periods prior to 1 January 2010 must be submitted using the electronic online system. In order to be able to make an electronic application for refund of VAT you first need to register for [VAT Online Services](#)

### 3.1 How do I register for online services?

You will need to have your VAT 4 Certificate of Registration and a copy of your last 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 you will have 28 days from the date of the letter to activate the service.

### 3.2 Can I use an agent?

Yes – Agents can register to enable them to make refund applications on behalf of their clients and additional security procedures have been built in to their online application process. Full instructions are [available](#)

As a security measure the activation PIN number will be mailed to the business. The 28 days activation period will still apply therefore the business should forward the PIN to their 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.

The claim form has been largely standardised but the Member State of Refund retain the ability to decide preferences such as language required for any free text areas. Some Member States now accept more than one language with English being a common option.

### **3.3 Who is eligible to claim?**

You must be a taxable person registered for VAT in the UK or in the Isle of Man.

For VAT purposes the Isle of Man is treated as part of the UK. VAT is chargeable in the Isle of Man under MANX legislation, which is broadly similar to UK legislation. The schemes described in this notice apply equally to refunds of VAT incurred in the Isle of Man. Any references to the UK in this notice are taken to include the Isle of Man.

You must meet the following conditions:

- a) you must not be registered, liable or eligible to be registered in the Member State of Refund
- b) you must not have any fixed establishment, seat of economic activity, place of business or other residence in the Member State of Refund
- c) during the refund period you must not have supplied any goods or services in the Member State of refund with the exception of:
  - i) transport services and services ancillary thereto
  - ii) any goods or services where VAT is payable by the person to whom the supply is made.

If you are registered as a VAT group, and the group has member companies in the Member State of Refund, you may only use the refund scheme to claim VAT incurred by companies who are not established in – and do not make supplies in – the Member State of Refund.

By submitting your application through HMRC you are declaring that you meet these conditions.

### **3.4 Will I need to prove my taxable person status?**

Applications will be subjected to automated registration verifications by HMRC before being forwarded electronically to the Member State from which the refund is being claimed.

Certificates of Status (VAT 66) are therefore no longer required for refund applications from other Member States.

Applications will only be forwarded to the Member State of Refund if these checks are satisfactory.

If the checks are not satisfactory the application will be rejected by the electronic portal and you will receive an appropriate error message.

Deregistered applicants must submit their applications as soon as possible, and not later than three months from their date of deregistration.

In respect of VAT group registrations, the application will be forwarded in the name of the representative member. Where the application relates to VAT incurred by other group members, it may be accompanied by a covering note explaining that these companies are members of the same VAT group. This note can be sent using the 'attachment' facility for invoices (explained further below), and may reduce requests for additional information from the Member State of Refund.

## **3.5 How do I claim?**

A separate online application is required for each Member State from which you wish to claim. In order to start an application you must access the relevant online services section using your unique PID and password and enter your standard data into the required fields, along with invoice or importation details for expenditure you wish to reclaim.

Applications can be commenced and saved if incomplete and can be recalled for completion and submission at a later date. This facility is available for applications relating to each Member State.

## **3.6 What period must my application cover?**

The refund period must not be more than one calendar year or less than three calendar months (unless the period covered represents the remainder of a calendar year, for example, where interim applications have already been submitted earlier in the year covering more than nine months, or if you have recently become VAT registered).

Generally refund periods do not have to cover strict calendar quarters. For example, you may submit two applications covering five months each, and a final one covering two months. However, some Member States have their own requirements, and details of these can be obtained from the relevant tax authority.

Generally refund periods may not overlap. For example, you may not submit an application covering 1 January to 31 March and another for 1 March to 31 May. However you may submit a further application covering the whole refund year after the year end. This enables you to claim for any purchases which you have missed in earlier periods.

### **3.7 Is there a minimum amount that can be claimed?**

If the refund application relates to a period of less than a calendar year, but not less than three months the minimum amount claimable is EUR 400 or the equivalent in national currency.

If the refund application relates to a period of a calendar year or the remainder of a calendar year the minimum amount claimable is EUR 50 or the equivalent in national currency.

### **3.8 What invoices can be included on the application?**

Invoices relating to supplies of goods or services with a tax point during the period of the refund application.

Invoices relating to an importation of goods into the Member State of Refund during the period of the refund application.

In addition you may claim for invoices or imports not included in a previous application as long as they relate to the same calendar year.

The application may not include amounts of VAT that have been:

- a) incorrectly invoiced
- b) invoiced in respect of goods despatched to another member state or exported outside the EU
- c) incurred in respect of non business activities.

### **3.9 What information is covered by the Standard information fields?**

1. Name.
2. Electronic contact address (email address).
3. Description of your 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).
4. Period of application.
5. Declaration of eligibility to claim, (in the UK the making of an application is considered to be the declaration).

6. VAT registration number.

7. Specified bank account details to include IBAN and BIC codes.

### **3.10 What information is required in respect of invoices being claimed?**

1) Name and address of your supplier.

2) Except in cases of importation the VAT identification number or tax reference number of the supplier.

3) Except in the case of importation, the prefix of the Member State of Refund.

4) Date and number of the invoice or importation document.

5) Taxable amount and amount of VAT expressed in the currency of the Member State of refund.

6) The amount of deductible VAT expressed in the currency of the Member State of refund. This is the amount of VAT recoverable taking account of any partial exemption restriction, and any restriction on the recovery of input tax applying in the Member State of Refund.

7) Where applicable the deductible proportion calculated in accordance with the rules applying in the Member State of Establishment.

8) Nature of the goods and services acquired, described according to the following expenditure codes.

1. Fuel.

2. Hiring of means of transport.

3. Expenditure relating to means of transport.

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.

Many Member States will require sub-codes in addition to the main codes set out above, to the extent that such information is necessary due to restrictions on the right to deduct in those member states. 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, using the language(s) required by the Member State of Refund.

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.

### **3.11 Do I have to restrict applications in respect of partial exemption?**

Yes – you must apply the appropriate recovery rate for the goods or services purchased against each invoice or importation on your application, and show the amount of VAT recoverable in the appropriate box. The recovery rate to be applied is the last percentage appropriate to the refund period covering the invoice date. For example, if the claimable percentage for the March 2010 period is 5% and the application is submitted in April before the annual adjustment is calculated the claim should be restricted to 5%. However if you only make one application at the year end and have already calculated that the annual adjustment covering the March 2010 quarter is 3% then you may only claim 3%.

Following your annual adjustment, you will not be required to amend refund applications already submitted. The invoices can only be entered once and the percentage to be used is that covering the invoice date.

### **3.12 Do I have to restrict applications in respect of non business expenses?**

Yes – expenditure incurred in another Member State that relates to non business activities is not claimable under the refund scheme.

### **3.13 What Language do I need to use on the application?**

Member States generally require the application to be in their own language but with effect from 1 January 2010 they may allow the use of a second language in the free text fields, and English is a common option. The language(s) required by the Member State of Refund will be displayed on the electronic portal as you complete the application.

### **3.14 What invoices may be required to be scanned and submitted electronically?**

Subject to the rules of the Member State of Refund you may be requested to submit invoices with values of EUR 1,000 or more (EUR 250 or more in the case of fuel) - or the equivalent in national currency - with the application. All other invoices should be retained as they may be requested at a later date by the Member State of refund.

If you have imported goods, you must have the VAT copy of the import entry or other Customs document showing the amount of VAT that you have paid.

The documents must be scanned and saved as files of PDF, TIFF, or JPEG format, and the total attachment size per application must not exceed five megabytes. In order to keep your attachment size within this limit, you should scan the documents at the lowest resolution that still provides a legible copy, and you may include the document files in a 'zip' file. You may not, however, include 'zip' files within 'zip' files.

Where the UK tax authorities receive an attachment larger than five megabytes, containing 'zip' files within 'zip' files, or infected by a virus, they will remove and destroy the attachment. They will notify you if this happens.

### **3.15 How will I know what is happening with my application?**

You will be informed electronically at the following key stages of the process.

- a) If your application fails basic validation checks by the electronic portal (by an error message).
- b) When HMRC forwards your application to the Member State of Refund.
- c) When the Member State of Refund receives the application.
- d) If the Member State of Refund requires additional information from you.
- e) When the Member State of Refund makes its decision..

It is essential that the email address you provide is correct and if this changes at any time before the application is decided it must be amended at the earliest opportunity using the application correction procedures.

### **3.16 What are the time limits for submitting an application?**

Applications must be submitted to HMRC at the latest by 30 September of the calendar year following the refund year and will only be considered submitted if the applicant has completed **all of the required standing data fields** (see above). Properly completed applications will be forwarded to the Member State of Refund who will be responsible for deciding the application.

### **3.17 What are the time limits for the Member State of refund to process an application?**

The Member State of Refund must notify the applicant of its decision to approve or refuse the application within four months of the date they first received the application.

Where the Member State of Refund requires more information in order to decide the application this will be requested by electronic means either from the claimant, from the competent authorities of the Member State of Establishment, or from third parties. Any request for additional information must be made within the four month period referred to above.

Where additional information is requested it should be supplied within one month of the date on which the request reaches the person to whom it is addressed.

Once the Member State of Refund has received the additional information it has a further two months in which to notify its decision.

If further additional information is requested by the Member State of Refund the final deadline for making a decision can be extended up to a maximum of eight months from the date they received the application. Payment must be made within 10 working days following expiry of the appropriate decision deadline.

### **3.18 How will I receive my payment?**

The refund will 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 will be deducted by the Member State of Refund from the amount to be paid to the applicant.

If incorrect bank details are submitted by the claimant and they result in further bank charges being incurred these will also be deducted from the amount payable on the current or subsequent applications. It is extremely important therefore that you ensure that the bank details you supply are correct. If you change bank accounts whilst an application is pending you must ensure that these details are amended.

### **3.19 What do I do if I discover that I have made an error on my application?**

The electronic portal provides a correction facility whereby you can recall the original application and amend existing details (including contact and bank details) and invoice lines. You may reduce an existing line to 'nil' (effectively deleting it), or substitute new invoice details for the existing ones. You may not, however, add new lines.

### **3.20 Will I be penalised for the error?**

**All Member States take a very serious view of incorrect or false applications. Refunds claimed incorrectly on the basis of incorrect or false information can be recovered and penalties and interest may be imposed and further refund applications suspended.**

**HMRC will not be able to intervene - this is a matter for the Member State of Refund.** If your application is found to be incorrect after the refund has been paid, any overpayment will be recovered, normally by deducting it from any subsequent refund.

### **3.21 Can my application be refused?**

If the Member State of Refund refuses an application fully or partly they must also notify you of the reasons for refusal.

If this happens you can appeal against the decision using the appeals procedure of that Member State. This means that the normal VAT appeals rules of that Member State on time limits, form of appeal etc., will apply.

If the Member State of Refund has not notified its decision within the appropriate decision deadline you should consider that the application has been rejected unless any alternative procedures apply in that Member State.

**HMRC cannot intervene on your behalf.**

## 3.22 Will I be able to claim Interest if my application is delayed?

Interest may be payable to you by the Member State of Refund if payment is made after the deadline.

If applicable it will be paid from the day following the deadline up to the date the refund is actually paid.

Interest rates must be the same as those applied 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 will be equal to the interest or equivalent charge which is applied by that Member State in respect of late payments of VAT by taxable persons.

## 4. Refunds of VAT in the UK for EU businesses

### Who can make the application?

You must be a taxable person established in a Member State other than the UK.

You must meet the following conditions:

- you must not be registered, liable or eligible to be registered in the UK
- you must not have any place of business in the UK or in the Isle of Man
- you must not make any supplies in the UK (other than transport services related to the international carriage of goods, or goods and services where VAT is payable by the person to whom the supply is made).

If you use an agent to submit your application and/or receive payment of refunds on your behalf, you must submit a **letter of authority**, in hard copy, to the UK Overseas Repayment Unit (ORU). Contact details for the ORU, and an acceptable form of words for the letter of authority, are given at section 5.

### 4.1 How do I submit my application?

You must submit your application through the electronic facility provided by the tax authority in your own Member State. For more information about this facility, you should contact your own tax authority.

## 4.2 What period must my application cover?

The period covered by your 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 example, where applications have already been submitted covering more than nine months). Refund periods do not have to cover strict calendar quarters. For example, you may submit two applications covering five months each, and a final one covering two months. Generally, refund periods may not overlap. For example, you may not submit an application covering 1 January to 31 March, and another for 1 March to 31 May. However, you may submit a further application covering the whole of the refund year after the year end. This enables you to claim for any purchases or imports which you have missed in earlier periods.

## 4.3 When must my application be submitted?

Your application must be submitted via the electronic facility in your own Member State, at the latest by 30 September of the year following that in which the VAT was incurred. So, for VAT incurred during 2010, you must submit your application by 30 September 2011.

## 4.4 Is there a limit to how much I can claim?

There is no maximum limit, but there are minimum limits below which you can not submit an application. These are:

- £295 where the application covers less than a calendar year but not less than three calendar months, and
- £35 where the application covers a calendar year or the remainder of a calendar year.

## 4.5 What VAT can I claim on my application?

You can claim VAT on goods and services purchased during the refund period, and VAT on goods imported **into the UK** during the refund period.

You may not claim:

- amounts of VAT that have been incorrectly invoiced, or where VAT has been charged on the despatch of goods to another member state, or the export of goods outside the EU (you must take this up with the supplier)
- VAT on the purchase of a motor car
- VAT on goods and services used for business entertainment
- VAT on goods and services used for non-business activities.

In addition, where you incur VAT on charges for hiring or leasing a motor car, you may only claim 50% of the total VAT charged.

## 4.6 What happens if I make both taxable and exempt supplies?

You must apply the appropriate restriction to the VAT you reclaim, following the rules that apply in your own Member State.

If your own Member State operates the 'pro-rata' system in respect of taxable and exempt supplies, and your pro-rata rate changes from one year to the next, you should submit a pro-rata adjustment through your tax authority's electronic facility.

## 4.7 What information must I show on my application?

The electronic facility provided by your tax authority will contain fields for completion, and you should direct any detailed queries about input of data to the facility to your tax authority. However, as a guide, the following information is required on each refund application:

- **your name and address**
- **an address for contact by electronic means (an email address)**
- **a description, using NACE codes, of the your business activity for which you have purchased the goods and services**
- **the start and end dates of the refund period covered by the application**
- **a declaration that you have not made any supplies of goods or services in the UK during the refund period (except for those specified in paragraph 4.1 above)**
- **your VAT identification number or tax reference number**
- **your bank details including your IBAN and BIC codes.**

In addition, you must provide the following details for each purchase or importation included in your application:

- **the name and full address of the supplier**
- **the VAT registration number of the supplier in the UK, including the prefix 'GB' (except in the case of imports)**
- **the date and number of the supplier's invoice or the importation document**

- the taxable amount and the amount of VAT on the invoice, expressed in pounds sterling
- the amount of VAT deductible in respect of the purchase or importation, expressed in pounds sterling
- where applicable under the rules of your **Member State**, the appropriate pro-rata rate
- a description of the goods and services purchased or goods imported, using the codes in paragraph **4.8** below.

## 4.8 What goods and services codes and sub-codes will the UK require on refund applications?

### Code

### Sub code

#### Code 1. Fuel

1.6 Fuel purchased for resale

#### Code 2. Hiring of means of transport

2.2 Hiring of means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers

2.4 Hiring of means of goods transport

2.5 Hiring of passenger and multipurpose cars

2.5.1 Used exclusively for business purposes

2.5.2 Used partly for commercial passenger transport or driving instruction

2.6 Hiring of motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1.550kg

2.6.1 Used for commercial passenger transport or driving instruction

2.6.2 Used for other business purposes

2.7 Hiring of passenger cars of the M1 category

2.9 Hiring of means of passenger transport with less than 9 spaces

2.9.1 Used for commercial operations

2.9.2 Used for other than commercial operations

**Code 3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)**

3.2 Expenditure relating to means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers

3.2.1 Purchase of means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers

3.2.2 Maintenance of a means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers

3.2.3 Purchase and installation of accessories for a means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers

3.4 Expenditure relating to means of goods transport

3.4.1 Purchase of a means of goods transport

3.4.2 Maintenance of a means of goods transport

3.5 Maintenance of passenger and multipurpose cars

3.5.1 Used exclusively for business purposes

3.5.2 Used partly for commercial passenger transport, driving instruction, or rental purposes

3.6 Maintenance, of motorcycles, caravans and vessels for recreational and sports purposes, and aircrafts with a mass greater than 1.550kg

3.6.1 Used for commercial passenger transport, driving instruction, rental purposes

3.6.2 Used for other business purposes

3.7 Expenditure, other than maintenance, garaging and parking relating to passenger and multipurpose cars

3.7.1 Used exclusively for business purposes

3.7.2 Used partly for commercial passenger transport, driving instruction or rental purposes

3.8 Expenditure, other than maintenance, garaging and parking relating to motorcycles, caravans and

3.8.1 Used for commercial passenger transport, driving instruction, rental

vessels for recreational and sports purposes, and aircrafts with a mass greater than 1.550kg.

purposes or resale

3.8.2 Used for other business purposes

3.9 Purchase of passenger car of 'M1' category

3.10 Purchase of accessories for passenger cars of 'M1' category, including their assembly and installation

3.12 Expenditure relating to means of passenger transport with less than 9 places used for commercial operations

### **Code 5. Travel expenses, such as taxi fares, public transport fares**

5.1 For the taxable person or an employee of the taxable person

5.2 For someone other than the taxable person, or an employee of the taxable person

5.3 For the taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress

5.3.1 For the organiser of the event

5.3.2 For a participant in the event, where the expenditure is directly charged by the organiser

### **Code 6. Accommodation**

6.1 Expenditure on lodging and accommodation for the taxable person, or an employee of the taxable person

6.2 Expenditure on lodging and accommodation for someone other than the taxable person or an employee of the taxable person

6.4 Expenditure on lodging and accommodation for the taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress

6.4.1 For the organiser of the event

6.4.2 For a participant in the event, where the expenditure is directly charged by the organiser

6.6 Expenditure on lodging and accommodation for onward supply

## **Code 7. Food, drink and restaurant services**

7.1 Food and drink provided by hotels, bars, restaurants and boarding houses, including breakfast

7.1.1 For the taxable person or an employee of the taxable person

7.1.2 For someone other than the taxable person or an employee of the taxable person

7.2 Food and drink provided in the context of a conference, fair, exhibition or congress

7.2.1 For the organiser of the event

7.2.2 For a participant in the event, where the expenditure is directly charged by the organiser

7.4 Restaurant services purchased for onward supply

## **Code 8. Admissions to fairs and exhibitions**

8.1 For the taxable person or an employee of the taxable person

8.2 For someone other than the taxable person or an employee of the taxable person

## **Code 9. Expenditure on luxuries, amusements and entertainment**

9.1 Purchase of alcohol

9.2 Purchase of manufactured tobacco

9.3 Expenditure on receptions and entertainment.

9.3.1 For publicity purposes

9.3.2 Not for publicity purposes

9.4 Expenditure on maintenance of pleasure craft

9.5 Expenditure on works of art, collectors' items and antiques

9.6 Expenditure on luxuries, amusements and entertainment for

advertising

9.7 Expenditure on luxuries,  
amusements and entertainment other  
than 9.1, 9.2 and 9.3

## **10. Other**

10.1 Tools

10.2 Repairs within a warranty period

10.3 Services connected with education

10.4 Work on property

10.4.1 Work on immovable property

10.4.2 Work on immovable property  
used as a dwelling

10.4.3 Work on moveable property other  
than code 3

10.5 Purchase or hiring of property

10.5.1 Purchase or hiring of immovable  
property

10.5.2 Purchase or hiring of immovable  
property used as a dwelling

10.5.3 Purchase or hiring of moveable  
property other than code 2

10.6 Provision of water, gas or electricity  
through a distribution network

10.7 Gifts of a small value

10.8 Office expenses

10.9 Participation in fairs and seminars,  
education or training

10.9.1 Fairs

10.9.2 Seminars

10.9.3 Education

10.9.4 Training

10.10 Flat rate additions on livestock and  
agricultural produce

10.11 Expenditure on postage of mail to  
countries outside the EU

10.12 Expenditure on fax and phone in connection with accommodation

10.13 Goods and services acquired by a travel organiser for the direct benefit of the traveller

10.14 Goods purchased for resale other than 1.6

10.15 services purchased for resale other than 6.6 and 7.4

10.16 Work on property

10.16.1 Work on immovable property used as a residence, recreational or leisure facility

10.16.2 Work on immovable property other than 10.16.1

10.16.3 Work on moveable property connected with or use of an immovable property in 10.16.1

10.16.4 Work on moveable property other than 10.16.3

Where you have entered code 10, with no accompanying sub-code, you must provide a free text description of the goods or services in English.

## 4.9 What scanned documents must I send with my application?

You must attach scanned copies of all invoices and import documents where the taxable amount exceeds:

- £200 in the case of fuel, and
- £750 in the case of all other goods and services.

The documents must be scanned and saved as files of PDF, TIFF or JPEG format, and the total attachment size per application must not exceed **five** megabytes. In order to keep your attachment size within this limit, you should scan the documents at the lowest resolution that still provides a legible copy, and you may include the document files in a 'zip' file. You may not, however, include 'zip' files within 'zip' files.

Where the UK tax authorities receive an attachment larger than five megabytes, containing 'zip' files within 'zip' files, or infected by a virus, they will remove and destroy the attachment. They will notify you if this happens. To prevent this happening, if the attachment size would exceed five megabytes, please remove lower value invoices to reduce the attachment size to an acceptable limit for submitting. If we require copies of further invoices, we will ask for them separately. The UK recommends TIFF or PDF format at 200 DPI.

## **4.10 What happens once the UK receives my application?**

The UK tax authority will notify you of the date on which it received your application. Within four months of that date, the UK tax authority will advise you whether your application has been accepted, partly or wholly rejected, or further information is required. If the UK tax authority requests further information (which may take the form of original invoices or other documents) you must supply this within one month of the date on which you receive the request. The UK tax authority will then have a maximum period of eight months from the date it received your application, to notify you of its de

## **4.11 When will I receive payment?**

Unless your application has been wholly rejected, you will receive payment of any amount due to you within ten working days of the decision deadlines set out in paragraph 4.10 above. Payment will be made in pounds sterling, to the bank account detailed in your application, so it is important that the account details are correct.

## **4.12 Will I receive interest if payment is made late?**

Where the UK tax authority fails to make payment to you by the deadlines set out in paragraph 4.11 above (and provided you have supplied any additional information requested within the required timescales) you will be paid interest. Interest will be calculated at the same rate applied to taxable persons within the UK, and the interest calculation period will run from the date payment was due until the date it is made.

## **4.13 Can my application be refused?**

**Yes.** But we will tell you why we have refused it.

If you do not agree with the decision to refuse your application, you can:

- ask for the decision to be reviewed by an HMRC officer not previously involved in the matter, or
- appeal to an independent tribunal.

If you opt for a review you can still appeal to the tribunal after the review has finished.

If you want a review you should write to the address given in the decision letter within 30 days of the date of the letter, giving your reasons why you do not agree with the decision. We will not take any action to collect the disputed tax while the review of the decision is being carried out.

If you want to appeal to the tribunal you should send them your appeal within 30 days of the date of the decision letter.

You can find further information about appeals and reviews on the [HMRC website](#)

You can find out more about tribunals on the [Tribunals Service website](#) or you can phone them on 0845 223 8080.

## **4.14 Can I correct an application after it has been submitted?**

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 can not 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.

## **5. Refunds of VAT in the UK for non – EU businesses Overview of the refund scheme**

### **What is the scheme for?**

If you are registered for business purposes in a country, which is not a Member State of the EU and you buy goods or services in the UK, you may have to pay VAT. This need not happen if you buy goods for export, but it may apply if what you buy is used in the UK – for example, if you take part in a trade fair.

If you are not registered for VAT in the UK you cannot treat this VAT as input tax, but you may be able to use this scheme to reclaim VAT charged on imports into the UK or purchases of goods and services used in the UK.

For VAT purposes the Isle of Man is treated as part of the UK. VAT is chargeable in the Isle of Man under MANX legislation which is broadly similar to UK legislation. This scheme applies equally to refunds of VAT incurred in the Isle of Man. Any references to the UK in this notice are to be taken to include the Isle of Man.

## 5.1 Who can use the scheme?

If you are registered for business purposes in a non-EU country, you can use the scheme to reclaim VAT paid in the UK, provided that you:

- are not registered, liable or eligible to be registered for VAT in the UK; you will find more about this in Notice 700/1 *Should I be registered for VAT?* available free of charge from our Helpline on 0845 010 9000
- have no place of business or other residence in the EU, and
- do 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 your own country allows similar concessions to UK traders in respect of its own turnover taxes. But your application will only be refused on these grounds if your own country has a scheme for refunding these taxes, but refuses to allow UK traders to use it.

## VAT Retail Export Scheme

There is also a VAT Retail Export Scheme which allows non-EU visitors a refund of VAT on certain goods that they buy in the EU. For more details of the Scheme (as it operates in the UK) see Notice 704 *VAT Retail Exports*.

## 5.2 Can I reclaim VAT on all the goods and services I buy?

No. You cannot use the scheme to reclaim VAT 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, you have 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.)

### 5.3 What about VAT paid on imports?

If you have to arrange for goods to be imported into the UK you can reclaim any VAT due, **provided there is no other VAT relief available at import**. But you must remember that you will not be able to use the scheme if, as a result of importing the goods, you become liable to register for VAT in the UK. If you are importing goods into the UK you will find more about this in VAT Notice 702 *Imports*.

### 5.4 How much can I claim?

There is no maximum amount you can claim but the UK has set minimum claim amounts that can be refunded.

Your application should cover any VAT you are reclaiming over a period of at least three months but not more than the full prescribed year. When your application is for a period covering less than twelve months the total amount of VAT claimed must not be less than £130. The application can cover less than three months if this is all that remains of the prescribed year. In that case, or when the application is for the full twelve months of the prescribed year, the amount of VAT claimed must not be less than £16. You can also include items missed on earlier applications as long as they related to VAT charged in the year of the application.

### 5.5 Is there a time limit for making an application?

You **must** make any claim no later than six months after the end of the 'prescribed year' in which you incurred the VAT. The prescribed year is the twelve months from 1 July to 30 June of the following calendar year, so you must make your application no later than 31 December. **Please note that, to ensure fair treatment for all claimants, applications are dealt with on a 'first come, first served' basis and that the time limit is applied strictly.**

## **6. Refunds of VAT in the UK for non – EU businesses**

### **6.1 Application form**

You make your application on form VAT 65A, which is available from our website [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

You must fill in the form in English, using block capitals, and send it with the original copy of all invoices included on the application to:-

HM Revenue & Customs  
VAT Overseas Repayment Unit  
P O Box 34  
Foyle House  
Duncreggan Road  
Londonderry  
BT48 7AE

### **6.2 Certificate proving proof of business activity**

When you make your first application you must also include a certificate from the official authority in your own country showing that you are registered for business purposes in that country. When you apply for the certificate, make sure you ask for it to show all the information that the UK authorities will need to process your application. For example, if the invoices are made out in your 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 authorising body
- your own name and address
- the nature of your business, and
- your business registration number.

**It must be an original certificate, a photocopy is not acceptable.**

### **6.3 How long is the certificate valid?**

Each certificate is valid for twelve months from its date of issue and will cover any applications you make during that year. Once the certificate has expired you will need to send a new one with your next application.

## 6.4 Must I have proof of the VAT I have paid?

Yes. You must have correctly completed invoices, vouchers or receipts from your suppliers showing:

- an identifying number
- your supplier's name, address and VAT registration number
- your name and address
- details of goods or services supplied
- the date of supply
- the cost of the goods or services (excluding VAT)
- the rate of VAT, and
- the amount of VAT charged.

If the value of a supply is £250 or less (including VAT), the invoice need only show:

- your supplier's name, address and VAT registration number
- the date of supply
- details of goods or services supplied
- the cost of the goods or services (including VAT), and
- the rate of VAT.

If you have imported goods, you must have the VAT copy of the import entry or other Customs document showing the amount of VAT that you have paid.

**You must provide the originals of all invoices and import documents with your application. Copies are not acceptable.**

## 6.5 Must I make the application myself ?

It's up to you. You can prepare and send in your own application or have this done by an agent. Your agent will need either a Power of Attorney or letter of authority before acting for you, and receive money on your behalf.

The following is an example of the format of a letter of authority, which is acceptable to HM Revenue and Customs:

**The following is an example of the format of a letter of**

**authority, which is acceptable to Customs:**

'I [name and address of claimant] hereby appoint [name and address of agent] to act on my behalf in connection with any application I make to the Commissioners of HM Revenue and Customs under the Value Added Tax Regulations 1995 as from time to time amended or replaced. Any repayment of VAT to which I am entitled pursuant to any such application made on my behalf by my above named agent shall be paid to [name and address of payee].

Date                                  Signed                                  [by the claimant]'

## 6.6 When will I be paid?

The refund will be made within six months of receiving a satisfactory application. If your application is in order, the invoices showing that you have paid the VAT will be returned to you as soon as your application is authorised for payment. If you have a query about an application you have made please contact the UK VAT Overseas Repayment Unit.

HM Revenue and Customs  
VAT Overseas Repayment Unit  
PO Box 34  
Foyle House  
Duncreggan Road  
Londonderry  
BT48 7AE

Phone: +44 (0) 2871 305100  
Fax: +44 (0) 2871 305101  
Email: [enq.oru.ni@hmrc.gsi.gov.uk](mailto:enq.oru.ni@hmrc.gsi.gov.uk)

**Warning!** If your application is found to be incorrect after the refund has been paid, any overpayment will normally be deducted from your next refund.

**The UK authorities take a very serious view of false applications. Refunds obtained by means of a false application can be recovered, and penalties may be imposed.**

## 6.7 Method of Payment

Payment can be made directly to your own bank through:

- SWIFT (Society for Worldwide Inter-Bank Financial Telecommunications)
- to a UK bank or

- by Payable Order in sterling directly to yourself or to your appointed agent.

As payment by SWIFT is faster, less expensive and more secure, you are encouraged to use this method of payment. If you opt for payment by SWIFT you must ensure that you provide the following information, together with a copy of a bank credit slip:

- bank account number
- currency of account
- bank identification code
- bank account name
- bank name
- bank address.

**Payments to bank accounts will be made in £ Sterling.** If you opt for payment by Payable Order you should cash it at your own bank. Payable Orders are computer generated and, unlike cheques, they are not signed. They should not be returned to HM Revenue and Customs for encashment.

## 6.8 Can my application be refused?

Yes. But we will tell you why we have refused it.

If you do not agree with the decision to refuse your application, you can:

- ask for the decision to be reviewed by an HMRC officer not previously involved in the matter, or
- appeal to an independent tribunal.

If you opt for a review you can still appeal to the tribunal after the review has finished.

If you want a review you should write to the address given in the decision letter within 30 days of the date of the letter, giving your reasons why you do not agree with the decision. We will not take any action to collect the disputed tax while the review of the decision is being carried out.

If you want to appeal to the tribunal you should send them your appeal within 30 days of the date of the decision letter.

You can find further information about appeals and reviews on the [HMRC website](#)

You can find out more about tribunals on the [Tribunals Service website](#) or you can phone them on 0845 223 8080.

## 7. Where can I get more information about the schemes?

For general information about the schemes please check our website at [www.hmrc.gov.uk](http://www.hmrc.gov.uk) or phone our Helpline on 0845 010 9000 (callers from outside the UK should call +44 208 929 0152).

If you have a query about a application you have sent to the UK VAT Overseas Repayment Unit please contact:

HM Revenue and Customs  
VAT Overseas Repayment Unit  
PO Box 34  
Foyle House  
Duncreggan Road  
Londonderry  
BT48 7AE

Phone: +44 (0) 2871 305100  
Fax: +44 (0) 2871 305101  
Email: [enq.oru.ni@hmrc.gsi.gov.uk](mailto:enq.oru.ni@hmrc.gsi.gov.uk)

## 8. Contact details for Tax Authorities in other EC Member States

### 8.1. Austria

Finanzamt Graz-Stadt  
Betriebsveranlagungsteams Ausländerreferate  
Conrad von Hötzendorf-Straße 14 - 18  
A - 8018 Graz

Telefon 0043/316/881 Dw 3373 oder 3388  
Fax 0043/316/81-04-08 oder 81-76-08

mailto: Post.FA68-BV11@bmf.gv.at  
[Entrepreneurs & Value-Added Tax \(VAT\)](#)

## 8.2. Belgium

1 - In Dutch:

Centraal Kantoor voor Buitenlandse  
Belasting-plichtigen  
(Teruggaafcel)  
Paleizenstraat 48 - 5e verdiep  
B-1030 BRUSSEL

Phone: ++32/257/740 40

Fax: ++32/257/963 58

2 - In French

Bureau Central pour Assujettis Etrangers (Section Remboursements)  
Rue des Palais,48 - 5e étage  
B-1030 BRUXELLES  
Phone: ++32/257/740 40  
Fax: ++32/257/963 58

3 - In English

Central Office for Foreign Traders (Vatrefund)  
(address-data : choice between the Dutch or the French-version above mentioned)

The responsible for this office is Mr. Steve VAN OVERSTRAETEN

Phone: ++32/257/792 65

## 8.3. Bulgaria – to be advised

## 8.4. Cyprus

-The postal address is: VAT Service CY1471 Nicosia

-The Office address is: M.Karaoili & Gr.Afxentiou corner, 1096 Nicosia

a) Mr. I. Zevlaris, Senior VAT Officer –

Phone No.: 22601845, Fax 22602784, Email: izevlaris@vat.mof.gov.cy

b) Mrs. G.Karaolidou, VAT Officer –

Phone. No.:22601832, Fax: 22602784, Email: gkaraolidou@vat.mof.gov.cy

c) Mrs. E.Panayiotou, VAT Officer –

Phone.No.:22601834, Fax: 22602784, Email: E.Panayiotou@vat.mof.gov.cy

## 8.5. Czech Republic

Name: Finanční úřad pro Prahu 1  
Street: Štěpánská 28  
City: Praha 1  
Postcode: 112 33

Phone: +420 224 043 011  
Fax: +420 224 043 198  
[podatelna@pr1.pm.ds.mfcr.cz](mailto:podatelna@pr1.pm.ds.mfcr.cz)

## 8.6. Denmark

Skattecenter Tonder  
8/13 moms  
Pioner Alle 1  
DK-6270 Tonder  
Denmark

Phone +45 7222 1818 Fax +45 7222 1919

Email [skat@skat.dk](mailto:skat@skat.dk)

Website <http://www.skat.dk/>

Translated information – refund of VAT top foreign enterprises

## 8.7. Estonia

International Taxation Division  
Northern Tax and Customs Centre  
Endla 8  
Tallinn 15177  
ESTONIA

## 8.8. Finland

Uusimaa Corporate Tax Office  
P.O. Box 34  
00052 VERO  
FINLAND  
Phone: + 358 9 731 120  
Fax + 358 9 7311 4392

<http://www.vero.fi/download.asp?id=2846;444629>

Note: Telephone number is about to change so that 1.1.2010 we will use another number. However that number has not been issued yet.

## 8.9. France

Service de Remboursement de la TVA aux entreprises étrangères (SR TVA)  
10, rue du centre  
TSA 60015  
93465 NOISY LE GRAND CEDEX  
Téléphone : + 33 (0)1 57 33 84 00  
84 00 mél : sr-tva.dresg@dgi.finances.gouv.fr

## 8.10. Germany

Finanzamt Graz-Stadt  
Betriebsveranlagungssteuern Ausländerreferate  
Conrad von Hötzendorf-Straße 14 - 18  
A - 8018 Graz

Telefon 0043/316/881...0  
Fax 0043/316/81-04-08 oder 81-76-08

## 8.11. Greece

Ministry of Finance  
VAT Directorate  
Department C  
Responsible person: Ms Despina Sdrolia (Head)  
Address: 2-4 Sina street, 10672 Athens  
Phone: 00302103644960  
Fax: 00302103645413

Email address: [d14-ctm@otenet.gr](mailto:d14-ctm@otenet.gr)

## 8.12. Hungary

Name: APEH Tax and Financial Control Administration (Adó- és Pénzügyi Ellenőrzési Hivatal)  
Large Taxpayers Directorate (Kiemelt Adózók Igazgatósága)  
Department Dealing with Tax Refund of Foreigners (Külföldiek Adó-visszatérítését Intéző Főosztály)

- Address: H-1077 Budapest , Dob. u. 75-81.
- Postal address : H-1410 Budapest, P.O.B. 138
- Phone: (+36) 1-461-3300
- Fax: (+36) 1-461-1985
- Website: [www.apenh.hu](http://www.apenh.hu)

## 8.13. Republic of Ireland

Office of the Revenue Commissioners  
Collector General Division  
VAT Repayments Section  
River House  
Charlotte quay  
Limerick  
Ireland

Phone: No. +35361212799  
Fax No: +35361402125  
Lo-call No. 1890 252449  
Email: unregvat@revenue.ie

## 8.14. Italy

Centro Operativo di Pescara - Area Rimborsi" Via Rio Sparto,  
21 - 65129 - Pescara

Phone: + 39/085/5772359  
Fax: + 39/085/5772325

Email address: [centrooperativo.pescara.ivanonresidenti@agenziaentrate.it](mailto:centrooperativo.pescara.ivanonresidenti@agenziaentrate.it)

## 8.15. Latvia

Large Taxpayers Department  
State Revenue Service  
1 Jeruzalemes Str.  
Riga, LV – 1010  
Latvia

Ilona Bogomola ([ilona.bogomola@vid.gov.lv](mailto:ilona.bogomola@vid.gov.lv)) +371 67016751 – Latvian, Russian and English  
Kristine Košinska ([kristine.kosinska@vid.gov.lv](mailto:kristine.kosinska@vid.gov.lv)) +371 67016810 – Latvian Russian and English  
Fax. +371 67227496  
<http://www.vid.gov.lv/default.aspx?tabid=8&id=1401&hl=2>

## 8.16. Lithuania – to be advised

## 8.17. Luxembourg

Administration de l'Enregistrement et des Domaines Bureau d'Imposition XI -  
Remboursements

Visitors :

67, rue Verte (1st floor)  
L-2667 Luxembourg

Postal address:

BP 1004  
L-2010 Luxembourg

Phone: +352 44 905-1 (standard)

or : +352 44905 extensions -343, -382, -477, -383, -358, -381, -303, -340, -585

Fax : +352 250796

Office mail-box : lux.imp11@en.etat.lu

Website administration : <http://www.aed.public.lu/>

## **8.18. Malta**

VAT Department  
(Refund Section)  
Centre Point Building  
Ta' Paris  
Birkirkara. BKR 4663

Malta

Phone: 21499330  
Fax: 21499384

Email: [vat@gov.mt](mailto:vat@gov.mt)

## **8.19. Netherlands**

Belastingdienst/Limburg/Kantoor Buitenland  
Postbus 4486  
6401CZ Heerlen

Phone: 0031 55 538 53 85

## 8.20. Poland

II Urzad Skarbowy  
Ul. Lindleya 14  
02-213 Warsaw  
Phone: +48 22 584 51 00  
Fax: +48 22 625 50 06

Email: [us1436@mz.mofnet.gov.pl](mailto:us1436@mz.mofnet.gov.pl)

## 8.21. Portugal

VAT Refund Department – Contacts details

MINISTÉRIO DAS FINANÇAS E DA ADMINISTRAÇÃO PÚBLICA  
DIRECÇÃO-GERAL DOS IMPOSTOS  
DIRECÇÃO DE SERVIÇOS DE REEMBOLSOS

Av. João XXI, 76 -5.º  
Apartado 8220  
1049-065 LISBOA  
PORTUGAL

Phone: 00 351 217 610 000  
Fax: 00 351 217 938 133

Email: [dsdsr@dgci.min-financas.pt](mailto:dsdsr@dgci.min-financas.pt)

Official Website <http://www.portaldasfinancas.gov.pt>

## 8.22. Romania

Agentia Nationala de Administrare Fiscala  
Directia Generala a Finantelor Publice a municipiului Bucuresti  
Serviciul de administrare a contribuabililor nerezidenti

Address:  
str. Dimitrie Gerota 13, sector 2  
020027 Bucuresti  
Romania

## 8.23. Slovakia

Daňový úrad Bratislava I/Tax Office Bratislava I  
Oddelenie osobitnej správy DPH/Office for special VAT administration  
Radlinského 37  
817 89 Bratislava  
SLOVAKIA

Phone: 00421 2 57378111 – reception  
00421 2 57378119 – public relation  
Fax: 00421 2 57378904

Email address: [du.ba1@ba.drsr.sk](mailto:du.ba1@ba.drsr.sk)  
<http://www.drsr.sk/wps/portal>

## 8.24. Slovenia

Contact persons (and all their data) responsible for VAT refund in Slovenia are evident from the web address:

[http://www.durs.gov.si/en/angleske\\_strani/forms/value\\_added\\_tax/contacts/](http://www.durs.gov.si/en/angleske_strani/forms/value_added_tax/contacts/)

## 8.25. Spain

Oficina Nacional de Gestión Tributaria.  
Departamento de Gestión Tributaria  
Agencia Estatal de Administración Tributaria  
Ministerio de Economía y Hacienda.

Address:  
c/ Infanta Mercedes 49  
28020 Madrid  
SPAIN

## 8.26. Sweden

Website <http://www.skatteverket.se>

Phone number from abroad.+46 8 564 851 60

Companies from Denmark, Faroe Islands, Iceland, Greenland, Poland, Slovakia  
Slovenia Check republic, Germany and Austria, should contact

Swedish Tax Agency  
International Tax Office  
SE-205 31 Malmö  
Sweden  
Fax: +46 40 14 62 03  
Email: [uk.malmo@skatteverket.se](mailto:uk.malmo@skatteverket.se)

Companies from all other countries should contact:

Swedish Tax Agency  
Tax Office 9  
SE-106 61 Stockholm  
Sweden  
Fax: +46 10 574 18 11  
Email: [stockholm@skatteverket](mailto:stockholm@skatteverket)

## 8.27. United Kingdom

HM Revenue and Customs  
VAT Overseas Repayment Unit  
PO Box 34  
Foyle House  
Duncreggan Road  
Londonderry  
BT48 7AE

Phone: +44 (0) 2871 305100  
Fax: +44 (0) 2871 305101  
Email: [enq.oru.ni@hmrc.gsi.gov.uk](mailto:enq.oru.ni@hmrc.gsi.gov.uk)

### **Do you have any comments or suggestions?**

We would be pleased to receive any comments or suggestions you may have about this notice. Please write to:

Input Tax Team  
HM Revenue and Customs  
100 Parliament Street  
London  
SW1A 2BQ

Please note this address is **not for general enquiries**.

For your general enquiries please phone the Helpline on **0845 010 9000**.

## **Putting things right**

If you are not satisfied with our service, please let the person dealing with your affairs know what is wrong. We will work as quickly as possible to put things right and settle your complaint. If you are still unhappy, ask for your complaint to be referred to the Complaints Manager.

For further information about our complaints procedures go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and under 'quick links' select 'Complaints'.