

Your World First



VAT refund

Austria, Croatia, Germany, FYR Macedonia,
Montenegro, Netherlands, Poland, Romania,
Serbia, Slovakia, Slovenia, Switzerland, Turkey.



Austria

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Who is entitled for a VAT refund?

Non-EU countries

Foreign taxable persons who (i) are not registered, liable or eligible to be registered for VAT in Austria, (ii) do not have their seat / fixed establishment / domicile / place of residence in Austria and (iii) have not rendered any taxable supplies in Austria, except for the following: a.) supply of services that are covered by the reverse charge system b.) certain tax-exempt cross-border transports; or c.) electronically provided supplies to non-taxable persons in Austria, provided that the foreign person applied for the respective opting-in to a special regime for non-established taxable persons.

EU member states (Directive 2008/9/EC)

Foreign taxable persons who (i) are not registered, liable or eligible to be registered for VAT in Austria, (ii) have their seat / fixed establishment / domicile / place of residence in an EU Member State, but not in Austria; and (iii) have not rendered any taxable supplies in Austria, except for the following: a.) supply of services that are covered by the reverse charge system; or b.) certain tax-exempt cross-border transports.

List of countries with reciprocity

Non-EU countries

Reciprocity is not required to request VAT refund.

EU member states

EU-Member States

Conditions for VAT refund

Non-EU countries

- 1. The VAT is entered on an invoice of the Austrian taxable person;
- 2. The relevant supplies / services are rendered in the course of business of the applying foreign taxable person;
- 3. The application must cover of at least 3 months, but less than one calendar year;
- 4. The minimum claim for a period of less than a year is EUR 400; for annual claims the minimum amount is EUR 50;
- 5. The application must be submitted by postal delivery.

EU member states

- 1. The VAT is entered on an invoice of the Austrian taxable person;
- 2. The relevant supplies / services are rendered in the course of business of the applying foreign taxable person;
- 3. The application must cover of at least 3 months, but less than one calendar year;
- 4. The minimum claim for a period of less than a year is EUR 400; for annual claims the minimum amount is EUR 50;
- 5. The application must be submitted electronically.

Deadline for the submission of the VAT refund application

Non-EU countries

The application must be submitted postally until 30 June of the year following the calendar year in which the tax became chargeable; The deadline cannot be extended; Late / incomplete applications will not be accepted.

EU member states

The application must be submitted electronically in the resident state until 30 September of the year following the calendar year in which the tax became chargeable; The deadline cannot be extended; Late / incomplete applications will not be accepted.

Supporting documentation

Non-EU countries

The application has to be filed by using a specific form (Form no 5) and must be in German language. The application must be signed by a person who is legally entitled to represent the company. Additionally the following documents have to be submitted: (i) original versions of invoices, (ii) import documents, (iii) original certificate of registration for VAT from the country of establishment. Furthermore questionnaire (Questionnaire Nr 18) has to be submitted with the first application. Applications cannot be filed electronically.

EU member states

No supporting documents required when filing for VAT refund. Applications have to be filed electronically in the resident state. However Austrian tax authorities can request additional information / documents (e.g. invoices, import documentation).

Deadline for the refund of the VAT by the Tax Administration

Non-EU countries

There is no specific time period in which the tax authorities have to decide for refund. There is no deadline for refund. No late payment interest applies.

EU member states

The tax authorities must notify the applying foreign company within 4 calendar months and 10 business days of receipt of the application that (i) the application of refund is accepted by issuing the relevant assessment and repayment of the reclaimed amount, (ii) additional information is requested to assess the application; (iii) the application is (partly)rejected by issuing the relevant assessment. Austrian tax authorities will be liable for late payment interest if the refund is not processed within 10 business days after the decision of refunding is accepted. The foreign company can appeal the denial of an application to the Austrian tax authorities before the end of the first month following the notification of the decision.

How is the VAT refunded?

Non-EU countries & EU member states

VAT is refunded to the indicated bank account of the applying foreign company in EUR.

Local tax representative necessary?

Non-EU countries

No, but recommendable. Applicants from non-EU countries must provide a postal address in Austria to which the Austrian tax authorities can send correspondence.

EU member states

No, but recommendable

Competent authority

Non-EU countries & EU member states

Finanzamt Graz-Stadt
Betriebsveranlagungsteams Ausländerreferate
Conrad von Hötzendorf-Straße 14 - 18
8010 Graz, Austria

Croatia



Who is entitled for a VAT refund?

- Non-EU countries
Taxable persons established in a country Croatia has VAT reciprocity with.
- EU member states (Directive 2008/9/EC)
Taxable persons established in other EU Member States

List of countries with reciprocity

- Non-EU countries
Switzerland
Serbia
- EU member states
EU-Member States

Conditions for VAT refund

- Non-EU countries
 - 1. no supplies other than reverse charge or certain exempt transport were made in Croatia
 - 2. Minimum refund limits are:
 - (i) HRK 3100 if the refund period is shorter than a calendar year, but longer than 3 months
 - (ii) HRK 400 if the refund period is a calendar year

Deadline for the submission of the VAT refund application

Supporting documentation

Deadline for the refund of the VAT by the Tax Administration

- EU member states
 - 1. The applicant has no headquarter/permanent establishment/residence or temporary residence in Croatia
 - 2. no supplies other than reverse charge or certain exempt transport services, were made in Croatia
 - 3. the applicant has no unpaid misdemeanour fine or interests
 - 4. Minimum refund limits are:
 - (i) HRK 3,100 if the refund period is shorter than a calendar year, but longer than 3 months
 - (ii) HRK 400 if the refund period is a calendar year

- Non-EU countries
By June 30 of the current calendar year for the VAT paid in the previous year
- EU member states
By September 30 of the current calendar year for the VAT paid in the previous year

- Non-EU countries
 - 1. Originals of the invoices
 - 2. Certificate of registration for VAT from the country of establishment
- EU member states
Copies or or originals of the invoices/import documents can be requested

- Non-EU countries
The applicant will be notified on TA decision within 8 months from the receipt of the application, and if approved, payment will be made within 10 working days.
- EU member states
The applicant will be notified electronically on TA decision within 4 months (6 months if additional information are requested). Payment will be made at latest within 10 days after the 4/6 months deadline. Otherwise, TA must pay penalty interests.

How is the VAT refunded?

Non-EU countries & EU member states

VAT is refunded to the indicated bank account of the applying foreign company.

Local tax representative necessary?

Non-EU countries

Yes

EU member states

No

Competent authority

Non-EU countries

Ministarstvo Financija
Porezna uprava
Područni ured Zagreb
Avenija Dubrovnik 32
10000 Zagreb

EU member states

Tax return is filed electronically

Germany



Who is entitled for a VAT refund?

Non-EU countries

Foreign non-EU established business.

EU member states (Directive 2008/9/EC)

Foreign EU established business.

List of countries with reciprocity

Non-EU countries

Andorra, Antigua and Barbuda, Australia, Bahamas, Bahrain, Bermuda, Bosnia and Herzegovina, British Virgin Islands, Brunei Darussalam, Cayman Islands, China (Taiwan), Gibraltar, Grenada, Greenland, Guernsey, Hongkong (VR China), Iraq, Iran, Iceland, Israel, Jamaica, Japan, Jersey, Canada, Qatar, Korea (Democratic People’s Republic), Korea (Republic), Kuwait, Lebanon, Liberia, Libya, Liechtenstein, Macao, Maldives, Marshall Islands, Macedonia, New Zealand, Norway, Oman, Pakistan, Solomon Islands, San Marino, Saudi Arabia, Switzerland, Serbia, Saint Vincent and the Grenadines, Swaziland, Vatican, United Arab Emirates, United States of America.

In addition, a refund for countries without reciprocity is still possible under certain conditions (e.g. that the business is not registered for VAT because it only generates revenues which are subject to VAT due to reverse charge in Germany).

EU member states

EU-Member States

Conditions for VAT refund

Non-EU countries

- 1. The VAT refund application has to meet the following requirements:
 - (i) It has to be submitted electronically in German.
 - (ii) The application has to cover a period of at least three consecutive months of one calendar year, unless this period is the last period of the year, and at most the application can cover the whole calendar year. The amount of VAT refund has to be at least EUR 1,000 for each period, unless the period is the last one of a calendar year or covers the whole calendar year. In this case, the amount has to be at least EUR 500.
- 2. The VAT has to be declared on an invoice issued from a taxable person established in Germany.

EU member states

- 1. The VAT refund application has to meet the following requirements:
 - (i) The application for a VAT refund has to be submitted electronically to the BZSt (Federal Central Tax Office). The language of the application has to be either German or English.
 - (ii) Each application has to cover a period of at least three consecutive months in one calendar year, except for the last period of the year and at most one calendar year.
 - (iii) The refund requested has to be at least EUR 400.00 unless the application period is the last period of the year or covers the whole year. In this case, the amount has to be at least EUR 50.00.
- 2. The VAT has to be declared on an invoice issued from a taxable person established in Germany.

Deadline for the submission of the VAT refund application

Non-EU countries &

Until June 30 of the year following the year in which the respective invoices were received.

EU member states

Until September 30 of the year following the year in which the respective invoices were received

Supporting documentation

Non-EU countries

- 1. Original invoices and import receipts have to be handed in as well as the electronic application in due time.
- 2. Certificate of registration for VAT from the country of establishment stating that the business is registered for VAT and showing the business' type of activities.

EU member states

Invoices and import receipts have to be submitted as an electronic copy if the net amount is at least EUR 1,000 (EUR 250 for invoices concerning the purchase of fuel). In addition, the BZSt may request other invoices or import receipts under certain circumstances.

Deadline for the refund of the VAT by the Tax Administration

Non-EU countries

There is no explicit deadline for the BZSt to refund the VAT. The processing of the application has to be completed within a reasonable period of time. Applicable interest on the refund will become due for each month following the 15th month after the end of the year for which the refund is requested.

EU member states

Generally the BZSt has to refund the VAT within four months and ten working days after the claim was submitted. After four months and ten working days interest has to be paid at a rate of 0.5% per month on the amount which has to be refunded.

How is the VAT refunded?

Non-EU countries & EU member states

VAT is refunded to the indicated bank account of the applying foreign company.

Local tax representative necessary?

Non-EU countries & EU member states

No, but highly recommendable.

Competent authority

Non-EU countries & EU member states

Bundeszentralamt für Steuern (Federal Central Tax Office)
An der Kuppe 1
53225 Bonn
Germany

FYR Macedonia



Who is entitled for a VAT refund?

- Non-EU countries
- Taxable persons who are not established in FYR Macedonia, but in a country FYR Macedonia has VAT reciprocity with.
- EU member states (Directive 2008/9/EC)
- Taxable persons who are not established in FYR Macedonia, but in a country FYR Macedonia has VAT reciprocity with.

List of countries with reciprocity

- Non-EU countries & EU member states
- Austria, Azerbaijan, Albania, Belarus, Bulgaria, the UK, Germany, Denmark, Estonia, Iran, Ireland, Italy, Qatar, China, Kosovo, Montenegro, Latvia, Lithuania, Luxemburg, Morocco, Moldova, Norway, Poland, Romania, Russia, Slovakia, Slovenia, Serbia, Taiwan, Turkey, Ukraine, Hungary, Finland, France, the Netherlands, Croatia, Czech Republic, Switzerland, Sweden, Spain

Conditions for VAT refund

- Non-EU countries & EU member states
1. The VAT is entered on an invoice of the Macedonian taxable person.

2. The applicant must have no other outstanding tax debt in FYR Macedonia.

3. The applicant has no legal seat/ branch / PE in FYR Macedonia.

4. The applicant has no turnover in FYR Macedonia (or has only turnover which is out of the scope of the Macedonian VAT i.e. VAT exempt supply).

5. The applicant is registered for VAT in its country of residence.

6. The requested VAT refund exceeds MKD 30,000 (approx. EUR 500).

Deadline for the submission of the VAT refund application

- Non-EU countries & EU member states
- Until June 30 of the current year for the VAT paid in the previous year.

Supporting documentation

- Non-EU countries & EU member states
1. Originals of invoices.

2. Tax residency certificate.

3. Certificate of registration for VAT.

Deadline for the refund of the VAT by the Tax Administration

- Non-EU countries & EU member states
- 6 months from the submission of the application

How is the VAT refunded?

- Non-EU countries & EU member states
- VAT is refunded to the indicated bank account in the currency of the country of the applicant, after a conversion of the MKD amount to be refunded per the exchange rate of the National Bank of FYR Macedonia.

Local tax representative necessary?

- Non-EU countries & EU member states
- No, but highly recommendable.

Competent authority

- Non-EU countries & EU member states
- Public Revenue Office (HQ), bul.Kuzman Josifovski-Pitu No.1, 1000 Skopje, FYR Macedonia

Montenegro



Who is entitled for a VAT refund?

Non-EU countries & EU member states (Directive 2008/9/EC)
Taxable persons who are not established in Montenegro.

List of countries with reciprocity

Non-EU countries & EU member states
No reciprocity is required.

Conditions for VAT refund

Non-EU countries & EU member states

1. The VAT was entered on an invoice drawn up in accordance with the VAT Act and the invoice was paid.
2. The requested refund of VAT exceeds EUR 300.
3. The conditions, under which a taxable person established in Montenegro would have the right to deduct the VAT on supply on such movable goods and services, are met.

Deadline for the submission of the VAT refund application

Non-EU countries & EU member states
Until June 30 of the current year for the VAT paid in the previous year.

Supporting documentation

Non-EU countries & EU member states

1. Original invoices.
2. Certificate of registration for VAT.
3. PoA for appointed Tax representative.

Deadline for the refund of the VAT by the Tax Administration

Non-EU countries & EU member states
Within 45 days from the submission of the application.

How is the VAT refunded?

Non-EU countries & EU member states
Refunded VAT is paid on non - resident account of taxable person in one of commercial bank in Montenegro or on the account of Tax Representative

Local tax representative necessary?

Non-EU countries & EU member states
Yes

Competent authority

Non-EU countries & EU member states
Podrucna jedinica Podgorica
V Proleterske br. 36
81110 Podgorica
Montenegro

Netherlands



Who is entitled for a VAT refund?

Non-EU countries & EU member states (Directive 2008/9/EC)

- A foreign (non EU) taxable person that
1. is not registered, liable or eligible to be registered for VAT in the Netherlands;
 2. does not have residence, a seat or fixed establishment for VAT purposes in the Netherlands and
 3. has not carried out any taxable supplies in the Netherlands (with some exceptions).

List of countries with reciprocity

Non-EU countries

No reciprocity is required.

EU member states

EU-Member States

Conditions for VAT refund

Non-EU countries & EU member states

1. The VAT was entered on an invoice drawn up in accordance with the Dutch VAT Act and the invoice was paid.
2. The requested refund of VAT exceeds EUR 400 (if the application relates to a period of less than one calendar year but not less than three months) or EUR 50 (if the application relates to a calendar year or a remainder of a calendar year).
3. The conditions, under which a taxable person established in the Netherlands would have the right to deduct the VAT on supply on such goods and services, are met.

Deadline for the submission of the VAT refund application

Non-EU countries

Before 1 July of the current year for the VAT paid in the previous year. However, the Dutch VAT can be claimed up to 5 years after the year in which the VAT VAT was charged (e.g. In 2017 a claim for refund of VAT for the years 2012 to 2016 can still be submitted; but if a claim for the years 2012 to 2015 has been submitted in 2017, no right of appeal to the courts against the decision of the Dutch Tax Authorities is allowed).

EU member states

Before 1 October of the current year for the VAT paid in the previous year. However, the Dutch VAT can be claimed up to 5 years after the year in which the VAT VAT was charged (e.g. In 2017 a claim for refund of VAT for the years 2012 to 2016 can still be submitted; but if a claim for the years 2012 to 2015 has been submitted in 2017, no right of appeal to the courts against the decision of the Dutch Tax Authorities is allowed).

Supporting documentation

Non-EU countries

1. Certificate of registration for VAT from the country of establishment.
2. Original invoices / import documents.

EU member states

1. Certificate of registration for VAT from the country of establishment.
2. Statement confirming that the applicant is unable to reclaim the Dutch VAT in digital form from the tax authorities of the EU country in which it is established.
3. Original invoices / import documents.

Deadline for the refund of the VAT by the Tax Administration

Non-EU countries

The Dutch Tax Authorities will handle the request only after registration as a foreign entrepreneur (a registration number is obligatory). The Dutch Tax Authorities have committed to make refunds within six months after the date on which the claim is submitted for the refund.

EU member states

The applicant will receive a decision on application from the Dutch Tax Authorities within 4 months of submitting of the application. The decision will state whether the application has been approved, rejected or partially approved. If the refund is approved the Dutch Tax Department will pay the due amount within 10 days at the latest of the end of this four-month period. In some cases more information will be needed to assess the application. In that case a period other than the four-month period may apply.

How is the VAT refunded?

Non-EU countries & EU member states

VAT is refunded to the indicated bank account in EUR.

Local tax representative necessary?

Non-EU countries

No

EU member states

No

Competent authority

Non-EU countries & EU member states

Belastingdienst Buitenland
Afdeling omzetbelasting
Postbus 2865
6401 DJ Heerlen
Nederland

Poland



Who is entitled for a VAT refund?

Non-EU countries

Taxable persons established in the country that Poland has reciprocity with.

EU member states (Directive 2008/9/EC)

Taxable persons established in EU Member State

List of countries with reciprocity

Non-EU countries

FYR Macedonia
Iceland
Norway
Switzerland

EU member states

EU-Member States

Conditions for VAT refund

Non-EU countries & EU member states

- 1. The applicant is registered VAT payer in its country of residence and has no legal seat/ branch / PE in Poland.
- 2. The applicant did not perform in Poland activities subject to VAT, except for very limited cases (in particular transport).
- 3. Acquired goods and services were used to perform activities subject to VAT, that could be deductible in the country of residence.
- 4. The refund period can not be longer than one calendar year, and not shorter than 3 calendar months (unless refund concerns the last 3 months of the fiscal year).
- 5. Amount of the refund exceeds EUR 400 (EUR 50 when whole year or the last 3 months of the year are concerned).
- 6. Application is prepared in writing (in Polish) and submitted to the 2nd Tax Office in Warsaw (electronically for applicant from EU-Member States).

Deadline for the submission of the VAT refund application

Non-EU countries & EU member states

Until September 30 of the current year for the VAT paid in the previous year.

Supporting documentation

Non-EU countries

- 1. Original invoices and customs documents from which VAT refund results.
- 2. Original certificate of registration for VAT in country of residence.
- 3. Confirmation of VAT identity in EU Member State other than Poland - in case of providing electronic services in EU.

EU member states

- 1. If amount of VAT refund exceeds EUR 1000 (EUR 250 for fuel invoices): copies of invoices and customs documents form which VAT refund results.

Deadline for the refund of the VAT by the Tax Administration

Non-EU countries & EU member states

4 months from the submission of application (max. 8 months if detailed information is required) for issuing a decision + 10 working days from the date of issuing the decision.

How is the VAT refunded?

Non-EU countries & EU member states

Refunded VAT is paid in PLN on applicant’s bank account in Poland or in country of residence. In the latter, tax authorities do not cover expenses resulting from the refund.

Local tax representative necessary?

Non-EU countries & EU member states

No, but highly recommendable.

Competent authority

Non-EU countries & EU member states

Head of Second Tax Office Warszawa Śródmieście
15 Jagiellońska St.
03-719 Warsaw.

Romania



Who is entitled for a VAT refund?

Non-EU countries

Taxable persons established in a state that has reciprocity with Romania and which do not have any presence in Romania through an incorporated company, fixed place of business or merely a VAT code.

EU member states (Directive 2008/9/EC)

Taxable persons established in a EU-Member State and which do not have any presence in Romania through an incorporated company, fixed place of business or merely a VAT code.

List of countries with reciprocity

Non-EU countries

Kingdom of Norway
Switzerland
Turkey (solely from VAT generated from acquisition of goods and services related fairs and exhibitions attending, as well as to transport or fuel, spare parts, maintenance and repair costs)

EU member states

EU-Member States

Conditions for VAT refund

Non-EU countries

- The VAT refund application has to meet the following requirements:
1. It has to be submitted by the Romanian tax representative designated by the non-EU taxable person requesting the VAT refund in Romania;
 2. The application has to cover a period of at least three months of one calendar year, unless this period is the last period of the year, and at most the application can cover the whole calendar year;
 3. The amount of VAT refund has to be at least EUR 400 if the application refers to a period of at least three months in a calendar year. If the application refers to a period covering an entire calendar year or a remaining period from a calendar year, the VAT refund amount must be of at least EUR 50. The EUR amounts are denominated in local currency (RON) by using the exchange rate transmitted by the Romanian National Bank on 1st January 2010.
 4. The VAT has to be mentioned on an invoice issued from a taxpayer VAT registered in Romania.

EU member states

- The VAT refund application has to meet the following requirements:
1. It has to be submitted electronically through a portal of the tax administration in which the VAT refund applicant is established;
 2. The application has to cover a period of at least three months of one calendar year, unless this period is the last period of the year, and at most the application can cover the whole calendar year;
 3. The amount of VAT refund has to be at least EUR 400 if the application refers to a period of at least three months in a calendar year. If the application refers to a period covering an entire calendar year or a remaining period from a calendar year, the VAT refund amount must be of at least EUR 50. The EUR amounts are denominated in local currency (RON) by using the exchange rate transmitted by the Romanian National Bank on 1st January 2010.
 4. The VAT has to be entered on an invoice issued from a taxable person registered in Romania.
- In addition, the VAT refund applicant must be registered in the member state of establishment as a taxable person who can claim input VAT deduction right (does not apply any special regime for small enterprise, tour operators, second-hand, etc.)

Deadline for the submission of the VAT refund application

Non-EU countries & EU member states

Until September 30 of the year following the year in which the respective invoices were received.

Supporting documentation

- Non-EU countries
- 1. Original invoices or import declaration;
 - 2. Documents showing that the non-EU applicant performs economic activities in the state where the applicant is seated (i.e. comercial registry excerpts, tax or VAT registration certificates);
 - 3. Written affidavit showing that the non-EU VAT applicant perfomed no supplies of goods/services on Romanian territory during the period covering the refund request, for which was liable to account the VAT;
 - 4. Supporting documentation for the invoices subject to the VAT refund request (i.e. purchase orders/agreements, sales agreements, written protocols, minutes, etc.). Usually such back-up is requested in order to prove the existence of the aquisitions made in Romania and consequently to support the deduction right for the VAT requested at reimbursment.

All information or documentation must be presented also in Romanian language.

- EU member states
- 1. Original invoices or import declaration;
 - 2. Supporting documentation for the invoices subject to the VAT refund request (i.e. purchase orders/agreements, sales agreements, written protocols, minutes, etc.). Usually such back-up is requested in order to proove the existence of the aquisitions made in Romania and consequently to support the deduction right for the VAT requested at reimbursment.
- All information or documentation must be presented also in Romanian language.

Deadline for the refund of the VAT by the Tax Administration

- Non-EU countries
- Refund decision is communicated in a 6 months period after the initial refund request was made by the domenstic tax representative.
- EU member states
- Refund decision is communicated in a 4 months period after the initial refund request was made. In case additional information is requested by the Romanian Tax Authorities the deadline to issue a decision is prolonged for 2 months after the additional information request was communicated to the VAT refund applicant. Nonetheless, the timeframe in which the refund process must be made is of maximum 6 months after the initial refund request was made.

How is the VAT refunded?

Non-EU countries

VAT payments are made solely into a Romanian bank account stated in the VAT refund request indicated by the tax representative.

EU member states

VAT payments are made solely in the bank account stated in the VAT refund request, located either in Romania or EU. In addition, the bank account stated in the VAT refund request must be owned by the applicant.

Local tax representative necessary?

- Non-EU countries
- Yes
- EU member states
- No

Competent authority

- Non-EU countries
- Romanian tax administration where the appointed tax representative is located.
- EU member states
- Agentia de Administrare Fiscala (ANAF) - Administratia Fiscala pentru Contribuabili Nerezidenti
Str. Prof.Dr. Dimitrie Gerota, nr.13, sector 2
020027 Bucuresti

Serbia



Who is entitled for a VAT refund?

- Non-EU countries
- Taxable persons established in a country Serbia has VAT reciprocity with.
- EU member states (Directive 2008/9/EC)
- Taxable persons established in a country Serbia has VAT reciprocity with.

List of countries with reciprocity

- Non-EU countries & EU member states
- The Netherlands
- Slovakia
- Croatia
- Denmark
- Austria
- Bosnia and Herzegovina
- Belgium
- Montenegro
- FYR Macedonia
- Slovenia
- Germany
- the UK
- Turkey (only in connection with transport and fairs)
- Switzerland

Conditions for VAT refund

- Non-EU countries & EU member states
1. The VAT is entered on an invoice of the Serbian taxable person.
2. The requested refund of VAT exceeds EUR 200.
3. No deductibility restrictions are provided for the supplies in question.
4. The VAT refund applicant carries out in Serbia only transport of goods exempted from VAT (transport relative to import of goods, transport relative to free trade zones, transport relative to export of goods) or international passenger bus transport subject to VAT on the section carried out in Serbia, and no other taxable activities.

Deadline for the submission of the VAT refund application

- Non-EU countries & EU member states
- Until June 30 of the current year for the VAT paid in the previous year.

Supporting documentation

- Non-EU countries & EU member states
1. Certificate of registration for VAT 2. Originals and copies of the invoices.

Deadline for the refund of the VAT by the Tax Administration

- Non-EU countries & EU member states
- 45 days from the submission of the application. Enormous delays experienced in practice.

How is the VAT refunded?

- Non-EU countries & EU member states
- The VAT is refunded in the currency of the state where the applicant is established by converting the RSD amount of the refund into the foreign currency according to the selling exchange rate of the National Bank of Serbia valid on the day of the refund. The conversion expenses are deducted from the refunded VAT. The refund can be paid to the account of the taxable person in Serbia and abroad.

Local tax representative necessary?

- Non-EU countries & EU member states
- No, but highly recommendable.

Competent authority

- Non-EU countries & EU member states
- Poreska uprava, Centrala, Save Maskovica 3-5, 11000 Belgrade, Serbia

Slovakia



Who is entitled for a VAT refund?

Non-EU countries

Taxable persons who are not established in Slovakia. Reciprocity principle shall be taken into account for the countries outside of the EU.

EU member states (Directive 2008/9/EC)

Taxable persons who are not established in Slovakia. Reciprocity principle shall be taken into account for the countries outside of the EU.

List of countries with reciprocity

Non-EU countries

All EU countries and third countries which implemented VAT or turnover tax or similar tax with refund procedure for the taxable persons established in Slovakia. However, no such special list of countries exists.

EU member states

All EU countries and third countries which implemented VAT or turnover tax or similar tax with refund procedure for the taxable persons established in Slovakia. However, no such special list of countries exists.

Conditions for VAT refund

Non-EU countries & EU member states

1. That person is identified for tax in the Member State where that person has a registered seat, place of business, establishment, residence or habitual abode.
2. In the period for which the application for tax refund is filed, that person had no registered seat, place of business, establishment residence, nor habitual abode in Slovakia.
3. In the period for which the application for tax refund is filed, that person had not supplied any goods or service in this country, other than the supply of:
 - (i) any transportation services and supplementary services relating thereto,
 - (ii) any services and supplies of goods with installation or assembly, if the person obligated to pay the tax is the recipient
 - (iii) any supply of gas, electricity, heating and cooling, if the person obligated to pay the tax is the recipient,
 - (iv) any goods from this country to another Member State, that were imported from a third country by the foreign person that was represented by the tax representative,
 - (v) any goods within triangular sale, where the foreign person participated as the first customer and the person obligated to pay tax is the second customer.
4. In the foreign person's Member State, the person performs any taxable transactions connected with the right for tax deduction. The person is entitled to refund a pro rata amount of the tax, that will be computed according to the rules applicable in that person's Member State.
5. The tax may be deducted in Slovakia in compliance with the Slovak VAT Act

Deadline for the submission of the VAT refund application

Non-EU countries

The application must be submitted within six months of the end of calendar year following the year in respect of which the refund is claimed (30 June). The deadline cannot be extended.

EU member states

The application must be submitted within nine months of the end of calendar year following the year in respect of which the refund is claimed (30 September). The deadline cannot be extended. The application must cover at least the period of three calendar months in one calendar year, if refundable tax is higher than EUR 400.

Supporting documentation

Non-EU countries

1. Original invoices
2. Original import documents and proof that import tax has been paid
3. Confirmation issued by the tax authority of the country in which taxable person is established that it is registered for VAT purposes

	<p>EU member states</p> <p>If the tax base contained in the invoice or import document exceeds EUR 1,000 or in an invoice on purchase of fuel it exceeds EUR 250, the applicant is obliged to send, together with the application for tax refund in electronic form, a copy of the invoice or import document.</p>
<p>Deadline for the refund of the VAT by the Tax Administration</p>	<p>Non-EU countries</p> <p>6 months from the submission of the application</p> <p>EU member states</p> <p>The Bratislava Tax Office will notify the applicant about its decision on the application for tax refund within four months from the date of receipt of the complete application (except for the case when the Bratislava Tax Office requests any additional information or any other supplementary information). If the Bratislava Tax Office requests any additional information or any other supplementary information, the period for notification of the decision on the application for tax refund will be extended (to maximum eight months from the date of receipt of the application).</p>
<p>How is the VAT refunded?</p>	<p>Non-EU countries & EU member states</p> <p>VAT is refunded in EUR to the bank account notified in the refund application or to tax representative's account.</p>
<p>Local tax representative necessary?</p>	<p>Non-EU countries & EU member states</p> <p>No, but highly recommended.</p>
<p>Competent authority</p>	<p>Non-EU countries & EU member states</p> <p>Tax office Bratislava Radlinskeho 37, 811 08 Bratislava, Slovakia</p>

Slovenia



<p>Who is entitled for a VAT refund?</p>	<p>Non-EU countries</p> <p>Taxable persons established outside EU, provided there is reciprocity with Slovenia on VAT refund</p> <p>EU member states (Directive 2008/9/EC)</p> <p>Taxable persons established in EU</p>
<p>List of countries with reciprocity</p>	<p>Non-EU countries</p> <p>Canada Iceland Israel Japan South Korea Liechtenstein Macedonia Norway Switzerland Turkey Serbia Montenegro Taiwan</p> <p>EU member states</p> <p>EU-Member States</p>

Conditions for VAT refund

Non-EU countries

- The claimant:
- 1. is established in a country which has reciprocity with Slovenia in the field of VAT
 - 2. is not registered, liable or eligible to be registered for VAT in Slovenia
 - 3. has no PE in Slovenia
 - 4. has not carried out any taxable supplies in Slovenia (except for certain tax exempt supplies or supplies for which the reverse charge applies)

Minimum annual amount is EUR 50, minimum interim amount (for 3 months) is EUR 400.

EU member states

- The claimant:
- 1. is not registered, liable or eligible to be registered for VAT in Slovenia
 - 2. has no PE in Slovenia
 - 3. has not carried out any taxable supplies in Slovenia (except for certain tax exempt supplies or supplies for which the reverse charge applies)

Minimum annual amount is EUR 50, minimum interim amount (for 3 months) is EUR 400.

Deadline for the submission of the VAT refund application

Non-EU countries

30 June of the year for VAT incurred in the previous year.

EU member states

30 September of the following calendar year

Supporting documentation

Non-EU countries

- 1. Copies of invoices or import documentation (regardless of the amount);
- 2. Certificate of VAT status in the country of residence

EU member states

Copies of invoices or import documentation, if net amount exceeds EUR 1.000 (EUR 250 for fuel invoices)

Deadline for the refund of the VAT by the Tax Administration

Non-EU countries

Decision on refund must be issued in 8 months after submitting the claim.

When a refund is granted, the amount of VAT is remitted to the taxable person's account in 10 days after the expiry of 8 months period

EU member states

Decision on refund must be issued within 4 months after submitting the claim.
Extension is allowed, if additional documentation has to be provided, but the overall process shall not take more than 8 months.

When a refund is granted, the amount of VAT is remitted to the taxpayer's account in 10 days after the expiry of 4 months (or 8 month's) period

How is the VAT refunded?

Non-EU countries & EU member states

VAT is refunded in EUR to the taxable person's bank account.

Local tax representative necessary?

Non-EU countries

No, but highly recommendable.

EU member states

No.

Competent authority

Non-EU countries & EU member states

Finančna uprava Republike Slovenije - FURS
(Slovene Tax Authority)

Switzerland



Who is entitled for a VAT refund?

Non-EU countries

Taxable persons established in a country Switzerland has VAT reciprocity with.

EU member states (Directive 2008/9/EC)

Taxable persons established in a country Switzerland has VAT reciprocity with.

List of countries with reciprocity

Non-EU countries & EU member states

Australia, Bahrain, Belgium, Bermuda Islands, Bulgaria, Denmark, Germany, Estonia, Finland, France, Greece, UK, Hong Kong, Ireland, Israel, Italy, Japan, Canada, Croatia, Latvia, Lithuania, Luxemburg, Malta, Macedonia, Monaco, Netherlands, Norway, Austria, Poland, Portugal, Romania, Saudi-Arabia, Sweden, Serbia, Slovenia, Slovakia, Spain, Taiwan, Czech republic, Turkey, Hungary, USA, Cyprus

Conditions for VAT refund

Non-EU countries & EU member states

1. VAT compliant invoice listing Swiss VAT made out to the name of the applicant.
2. The requested refund of VAT exceeds CHF 500 p.a.
3. The VAT refund applicant would be entitled to a full input VAT deduction if it were registered for VAT in Switzerland (else the refunded amount will be reduced accordingly).
4. The VAT refund applicant does not make any taxable supplies in Switzerland except for
 - (i) transporting services which are zero-rated (transport of goods in relation with imports and exports, goods which are under customs surveillance or outside Switzerland) and
 - (ii) services which are subject to the reverse charge procedure.

Deadline for the submission of the VAT refund application

Non-EU countries & EU member states

Until June 30 of the current year for the VAT which has been invoiced to the applicant in the previous year.

Supporting documentation

Non-EU countries & EU member states

1. Certificate of registration for foreign VAT.
2. Originals and copies of the invoices.
3. Official refund forms no. 1222/1223 duly completed in German, French or Italian.

Deadline for the refund of the VAT by the Tax Administration

Non-EU countries & EU member states

No specific deadline, but default interest will be credited for any refunds made later than 180 days after the application.

How is the VAT refunded?

Non-EU countries & EU member states

The VAT is refunded in CHF to the bank account indicated by the applicant.

Local tax representative necessary?

Non-EU countries & EU member states

Yes.

Competent authority

Non-EU countries & EU member states

Eidgenössische Steuerverwaltung, Hauptabteilung MWST
Schwarztorstrasse 50
3003 Bern, Switzerland.

Turkey



Who is entitled for a VAT refund?

Non-EU countries

Non-resident entities and individuals of the countries which Turkey has VAT reciprocity with and who participates in fair and exhibitions.

EU member states (Directive 2008/9/EC)

Non-resident entities and individuals of the countries which Turkey has VAT reciprocity with and who participates in fair and exhibitions.

List of countries with reciprocity

Non-EU countries & EU member states

Bosnia-Herzegovina
Bulgaria
Denmark
Finland
France
The Netherlands
Ireland
Italy
Switzerland
Malta
Norway
Portugal
Romania
Slovakia
Slovenia

Conditions for VAT refund

Non-EU countries & EU member states

1. Principle residence, work place, legal and actual business place of non-residents must not be in Turkey.
2. Non-residents must not have any activity that can be subjected to corporate tax, income tax and VAT.
3. The value of goods and services purchased in this scope must be at least 900 TL. This limit will be increased each year.
4. For the purposes of commercial activities at exhibitions and fairs, refunds are restricted to goods and services exclusively relating to the relevant activities.

Deadline for the submission of the VAT refund application

Non-EU countries & EU member states

The application shall be done within statue of limitation period which is 5 years.

Supporting documentation

Non-EU countries & EU member states

1. Refund application form.
2. Power of Attorney if the refund application is to be made via representative.
3. Passport copy if an individual makes the refund application.
4. Residency certificate.
5. Originals or the notarized copies of the invoices.

Deadline for the refund of the VAT by the Tax Administration

Non-EU countries & EU member states

N/A

How is the VAT refunded?

Non-EU countries & EU member states

Application can be submitted on a monthly basis and refunds are made in cash or through banks. Refunds under 1.000 TL are made immediately while the refunds exceeding 1.000 TL are refunded upon the investigation to be conducted by the tax office.

Local tax representative necessary?

Non-EU countries & EU member states

No, but highly recommendable.

Competent authority

Non-EU countries & EU member states

The tax office where the relevant activities take place.

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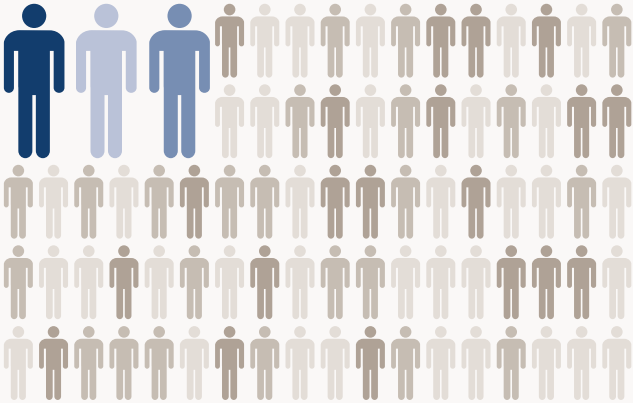
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CMS facts & figures

32 new partners in 2015, taking the total to over 1,000



**Top rankings
in 2016**
M&A League Tables
(by deal count)

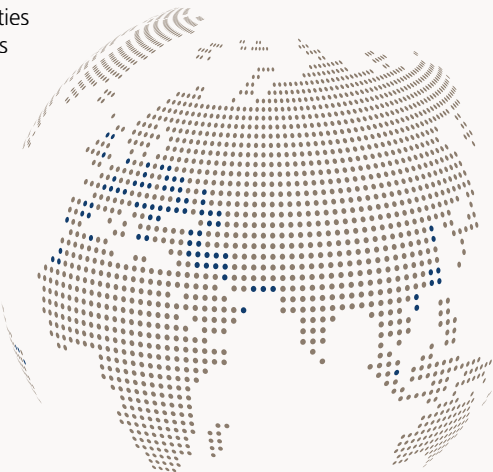
#1 Europe
(Bloomberg,
Thomson Reuters)

**Acritas
Sharplegal
Top 20**
Global Brand
Ranking

#3 Global
(Bloomberg
up to USD 500m)

> 7,500 staff
> 4,500 lawyers
> 1,000 partners

Operating in 64 cities
across 39 countries



EUR 1.01bn
turnover for 2015

19 practice
and sector
groups working
across offices

Ranked
3rd
most global
law firm
in the Am Law 2016
Global Top 100



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