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October 2020

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## Claim your European VAT back before 1 October 2020

July 9, 2020

**Did your company pay VAT in another European Member State in 2019 than where it is located? If this is the case, you may be eligible for a European VAT refund request to recover this VAT. One of the conditions for submitting a VAT refund request is that it must be submitted before 1 October 2020. It is therefore time to take action now.**

### FOREIGN VAT

It is common for multinational companies to be charged VAT in countries where they are not established. This occurs for expenses of the company in other EU Member States (or for supplies and services to the multinational company where the reverse charge mechanism does not apply). This includes, for example, costs for fairs, conferences, accommodation, travel costs, fuel costs and printed matter.

### TERMS AND CONDITIONS

Each EU Member State has its own specific rules regarding the special VAT refund request. VAT legislation in each Member State is based on the EU VAT Directive, which means that the rules are generally the same. The general conditions are:

- that your company must be located in a European member state;
- that your company is not registered for VAT in the Member State where you want to reclaim the VAT;
- that the expenses were incurred within the framework of the company.

As mentioned above, the VAT refund request for 2019 must be submitted before October 1, 2020. This is a so-called hard deadline, for which it is not possible to obtain a deferment.

### MINIMUM AMOUNT

In all EU Member States there is a minimum amount of VAT that must be claimed back with a VAT refund request. In the Netherlands, a threshold of € 50 applies for a calendar year and € 400 for a quarter. The thresholds differ per country, but are generally around the aforementioned amounts.

### INVOICES

Some EU Member States require the original invoice to be included and do not accept copies or PDF files. However, most Member States allow electronic invoices.

### NEXT STEPS

Did your company pay VAT in another Member State in 2019? Then it is advisable to map this VAT and collect the underlying invoices and other relevant documents in order to submit this special VAT refund request. The company must have a separate login code in advance. It can take several weeks to apply for this at the Tax Authorities. As the deadline is approaching, we recommend that you contact us as soon as possible. Among other things, we can advise you whether the invoices are suitable for requesting a refund.

In addition, we can help you efficiently submit the VAT refund request. If you would like more information about reclaiming VAT in other EU Member States, please contact your trusted RSM advisor.



[Download 'European VAT refund 2019' in PDF.](#)

