

The September VAT Deadline 2020: Fact Sheet

In line with the upcoming tax office deadline for claiming VAT under the 8th Directive (VAT reclaim on cross-border expenses incurred by a company in the EU, in another EU member state). Please find the facts on the September Deadline 2020 below.

In addition, please note that due to COVID-19, some Tax Authorities in Europe extended their VAT refund deadline under the 13th Directive (VAT reclaim on cross-border expense incurred by a non-EU company in a EU member state), from 30 June 2020 to 30 September 2020.

The full list of the member states of refund with cut-off date for claiming 2019 expenses in September can be found [here](#).

Overview for European based businesses reclaiming VAT within Europe:

Directive 2008/09/EC, formerly called the 8th Directive, outlines rules for foreign VAT reclaim to refund VAT to EU businesses not established in the Member State of Refund but established in another Member State.

Example: A company based in Italy reclaiming VAT from Germany.

Qualification:

- **EU registered businesses (directive 2008/09/EC)** filing reclaim for expenses in EU countries (including UK) outside their home country. For example, a business based in Italy reclaiming VAT from expenses and AP invoices that took place in Germany. These claims can be filed electronically.

Deadline:

Companies must submit their expenses from the previous calendar year **(January 1 to December 31 2019)** by **September 30 2020**.

How to reclaim:

Taxable persons established in other EU Member States are entitled to reclaim their input VAT by submitting an application to the EU Member State of Refund through an electronic portal provided by their own tax authority; the Member State of Establishment.

How Taxback International can support:

Ensure your company submits your full and compliant VAT refund, on time. Speak with one of our VAT experts for a free consultation.

Overview for Non European based businesses reclaiming VAT within Europe:

Directive 86/560/EEC, also known as the 13th Directive, outlines rules for refunds to foreign businesses not established in the European Union.

Example: A US based company claiming expenses from Spain.

Qualification:

- **Businesses registered outside the EU (directive 86/560/EEC, formerly the 13th Directive)** filing for foreign VAT reclaim on expenses and AP invoices that took place in some EU countries. For example, a US based business reclaiming VAT on corporate travel and expenses, plus accounts payable (AP) invoices incurred in Spain. Note that most tax authorities in the EU member states of refund require that the original paper invoices are enclosed with the application or alternatively sent upon request shortly thereafter.

Deadline:

Companies must submit their expenses from the previous calendar year (January 1 to December 31 2019) but the deadline for non-EU companies to file for a VAT refund varies:

- **September 30th is the deadline in Belgium, Denmark, Estonia, Greece, Hungary, Latvia, Poland, Portugal, Romania, Spain, Canary Islands, Norway.**
- **June 30th is the deadline in the rest of the EU member states** (except for the UK and Cyprus). However for 2020 some countries (such as France, Germany, Lithuania, Monaco) have extended the deadline to September 30th as part of the tax measures related to COVID19 crisis.

Some non-EU countries such as Serbia have also extended the deadline to file 2019 VAT refund claims **from June 30th to September 30th**.

How to reclaim:

Non-EU businesses are entitled to claim their input VAT by submitting an application according to the specific rules of the EU Member State concerned. Each EU Member State of Refund requires that the claims are submitted using their country specific form. Most tax authorities in the Member States of Refund require that the original paper invoices are enclosed with the application or alternatively sent upon request shortly thereafter.

How Taxback International can support:

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