

Cross-border VAT refunds

05/10/2022

This information deals with VAT refunds for cross-border transactions. Businesses who have received foreign services in an EU state or a non-EU state and have therefore paid input VAT, can apply for a refund of the foreign VAT if they have not made any taxable sales in the respective state themselves.

VAT refunds from non-EU countries

Applications for refunds from non-EU countries have to be submitted **no later than June 30** in the calendar year following the year in which the invoice was issued. The requests have to be sent for each country directly to the foreign authority. The deadline cannot be waived or changed.

The application form provided by a foreign authority is required for the refund application. In addition to the business certificate issued by the responsible tax office, original invoices or import receipts must also be submitted.

Note that there are different thresholds for the minimum refund amounts in different countries. VAT will only be refunded in non-EU countries with which there is so-called reciprocity agreement to refund VAT.

VAT refunds from EU countries

Applications for refund to EU member states must be submitted **no later than September 30** of the calendar year following the year in which the invoice is issued. Applications must be submitted to the Federal Central Tax Office for each EU member state and only electronically (via the online portal of the Federal Central Tax Office). There is no exemption or possibility of extending the deadline either.

Refund periods must include at least three consecutive calendar months in a calendar year. They may not exceed one calendar year. The requested refund must be at least 50 Euros if the refund period is within a calendar year. The business can also submit an application for a period of at least three months if the remuneration amount is at least 400 Euros.

Above a certain limit, supporting documents have to be attached to the application. This limit differs, as it is set by each country itself.