# VAT EU Refunds Submission Checklist

If you have reason to believe that your VAT EU Refund Application has been rejected by the Receiving Member States IT checks, then you should try logging into the VAT EU Refunds service, select 'Amend' next to the application and check the claim and ***all*** of the Purchase/Import invoices against this document before re-submitting.

More detailed information on the rules regarding claiming VAT from other EU Member states can be found in section 3 of Public Notice 723a on the HMRC website. This also contains contact details for all other Member States

## Checks for Invoices

### 'Have you entered a Supplier VAT Registration Number?'

For your EU VAT refund claim please ensure you provide a supplier VAT registration number for both simplified and non simplified invoices. **Claims to Ireland: All invoices submitted must have a Supplier VAT number entered or the entire application may be rejected.**

### 'Invoice Number (Purchase Reference Number)'

The system requires you to enter this for all invoices. The application will be rejected by the Receiving Member State if the **same invoice number appears on more than one invoice with the same Supplier VAT number.**

Please therefore check:

- That no invoices have been entered twice or more in error. If one has been duplicated, amend the 'VAT amount being reclaimed' to zero (0.00) on one of the duplicates and over-write the Purchase reference number for the zeroed invoice with 'XXXXXXXX' before resubmitting the application. This has the effect of 'deleting' the duplicate invoice. (N.B. if you need to 'delete' more than one invoice - and to prevent further duplication - we advise to you overwrite the 'Invoice Number' with different values in each case, e.g. XXXX1, XXXX2 etc.)
- If an invoice contains purchases/imports covering more than one type of supply code (i.e. Fuel and Accommodation), **do not separate these onto two or more invoices**. See the guidance below covering 'Multiple Goods and Services codes in a single invoice'

### 'VAT amount paid', 'VAT being reclaimed'

The 'VAT being reclaimed' amount must not be greater than the 'VAT amount paid'

### ‘Date of Invoice’

Please ensure the date entered is within the period specified by the ‘Refund period start date’ and the ‘Refund period end date’. Also ensure that the invoice date is not a date in the future.

### ‘Multiple Goods and Services codes in a single invoice’

Where an invoice includes goods and services falling into more than one category (e.g., a hotel bill including accommodation, meals, newspapers etc), ***you should not*** ‘split’ the invoice over more than one line, with the same Purchase reference number on each. The refunding Member State may interpret this as a duplicate entry, and may query or reject your claim. Instead, you should use **one** of the following options. (The first bullet is the preferred option):

- Use ‘Code 10 - Other’, and enter all the appropriate codes in the free text field.
- Show only the code that relates to the highest value item on the invoice.

### ‘Code 10 – Other’

If you select ‘Code 10 – Other’ as the category code you may be asked to provide a ‘Purchase Description’ in a free text box.

**We strongly advise that you enter a description, even if it is very brief, for *all* purchases where the ‘Purchase Description’ option is provided. Some Member States will reject an entire claim if even one of these descriptions is left blank**

## General Checks for Application

### Bank Account Type

Please ensure you have selected the ‘Account Holder’ type as '**Applicant**' rather than 'Representative' (unless you have written to the Member State of Refund to authorise a 3rd party to receive the repayment on your behalf).

### Entering IBAN and BIC code

Please ensure that when entering your IBAN and BIC code into the online form, to use **capital letters** for the letters in the number, else the claim may be rejected. You can check that your IBAN is in the correct format on the following page of the UN’s website: http://www.tbg5-finance.org/?ibancheck.shtml

## Scanned Attachments

Article 10 of the Directive sets out the limits above which you should attach a scan of an invoice to accompany the claim (€250 [gross] for a fuel claim or €1,000 [gross] otherwise).

However the following Member States have made it officially known that they **don't want scanned attachments to accompany the claim in any circumstances:**

**AT*, BG*, DK, IE, IT*, LU, NL, PT, SE, SI**

** these countries reserve the right to request information directly from the trader by email under Article 20 of the Directive*

All other member states request that invoices which gross in excess of the above limits continue to be accompanied by scanned attachments

## 'Multiple Spaces' in Filenames of Attachments

Due to technical differences between Member States systems, we are aware that some UK claims have been rejected because the *filename of one or more of their attachments contains two or more consecutive 'space' characters*

For example, using the filename "invoice  1.jpg" ["invoice(space)(space)1.jpg"] may result in an application being rejected as the other Member may ignore the multiple spaces and be unable to locate the file.

We are investigating the possibility of resolving this issue at the UK end; however for the moment we recommend that applicants ensure that **none of their attachment filenames contain multiple consecutive spaces.**

## Period of Application

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.  This means, you can only submit a 2 month period for the months of November – December or a one month period for December only).

Refund periods cannot span more than one calendar year: e.g. you cannot submit a claim for the period December - February

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.

**'Currency Code'**

This should *match the currency used by the Receiving Member State*. For Eurozone countries 'Euro' should be the only option available.

Please ensure currencies used are as below:

| Member State | Currency |
|---|---|
| Austria | Euro |
| Belgium | Euro |
| Bulgaria | Lev |
| Cyprus | Euro |
| Czech Republic | Czech koruna |
| Denmark | Danish krone |
| Estonia | Estonian kroon |
| Finland | Euro |
| France | Euro |
| Germany | Euro |
| Greece | Euro |
| Hungary | Forint |
| Ireland | Euro |
| Italy | Euro |
| Latvia | Lats |
| Lithuania | Litas |
| Luxembourg | Euro |
| Malta | Euro |
| Netherlands | Euro |
| Poland | Zloty |
| Portugal | Euro |
| Romania | Romanian leu |
| Slovakia | Euro |
| Slovenia | Euro |
| Spain | Euro |
| Sweden | Krona |