

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. **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.
- 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.** Use the code for the item which accounts for the greatest proportion of the invoice value and submit only one invoice (as per Public Notice 723a, section 3.10)

'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 (G&S) 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.

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.tb5-finance.org/?ibancheck.shtml>

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: i.e. 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