



VAT Refund Applications

1. E Who is eligible for the refund of VAT?

A Any Greek taxable person is eligible for the refund of VAT charged on the business expenses that he has carried out in another Member-State (M-S) of the EU.

2. E Which country shall pay the taxable person? The M-S of Refund (MSREF) or the M-S of his establishment (MSEST)?

A The M-S where the expenses were carried out, i.e. the MSREF.

3. E Are there any particular requirements for an agent to be able to submit a VAT claim on behalf of the applicant?

A The agent can submit a claim on behalf of the applicant only if he has the applicant's username and password.

4. E Which is the deadline for submitting a VAT claim?

A The claim shall be submitted to the MSEST at the latest on **30 September** of the calendar year following the refund period.

5. E In which language shall I fill in the application?

A The electronic application form appears in Greek. However, when a field in the application requires textual description you shall fill it in the language specified by the MSREF.

6. E How many claims can I submit per year?

A According to the provisions of Directive 2008/9/EC the refund period shall not be more than one calendar year or less than three months.

7. E For what kind of expenses shall I have the right of deduction?

A The answer is provided in the Greek Portal. Please click "User Manual -> Acceptable Codes of Goods/Services per Member-State".

8. E What are the minimum refund limits?

A

- **400 Euro** if the refund period is less than a calendar year, but not less than three months
- **50 Euro** if the refund period is a full calendar year, or the remainder of a calendar year

**9. E Are copies of invoices required?**

A The MSREF may ask for electronic copies of invoices, with the refund application, if the taxable amount in the invoice is more than 250 Euro (for fuel expenses) or 1000 Euro (for other expenses). The maximum size limit for an attachment is 5 Megabytes (Mb).

10. E Is there a possibility that my claim is not forwarded to the MSREF? If that happens how will I be informed?

A The refund application shall not be forwarded if it doesn't meet some conditions (e.g. the applicant is **not** a taxable person for VAT purposes). In this case, he shall be notified by electronic means.

11. E How do I know that my claim was forwarded to the other M-S?

A The MSREF shall notify the applicant without delay, by electronic means, of the date on which received the application.

12. E What are the time limits for the processing of an application?

A The MSREF shall notify the applicant of its decision to approve or to refuse the refund application within **4** months of its receipt by Greece.

13. E Can I be paid in my Greek bank account?

A The refund shall be paid in any bank of the EU.

14. E The beneficiary of the bank account given can be someone else than the claimant?

A It depends on the MSREF. Further information about this matter are provided in the site of EU.

15. E Can I lodge an appeal against a partial or in whole rejection of my claim?

A Appeals against decisions to refuse a refund application may be made by the applicant to the competent authorities of the MSREF in the forms and within the time limits laid down for appeals in the case of refund applications from persons who are established in that M-S.

16. E How "Pro-rata" is implemented in relation with the new Directive?

A When a taxable person not established in the Member-State of Refund (MSREF), carries out in the M-S in which he is established (MSEST) both transactions giving a right of deduction and transactions not giving such a right, the MSREF will refund, from the initial authorized amount, only the proportion of the VAT that correspond to the transactions giving right of deduction in the MSEST. (e.g. initial authorized amount: 90€, pro-rata 60%, final authorized amount: 90x60%=54€).



17. E What does the term “Pro-rata adjustment declaration” mean?

A If, after the submission of the refund application, the deductible proportion (pro-rata) is adjusted, the applicant shall make a correction of this pro-rata. This correction shall be made by submitting a separate declaration (Pro-rata adjustment declaration) via the Greek electronic portal.

18. E If the Pro-rata of my company is adjusted, shall I correct all my previous claims (of the same refund period)?

A No. Your sole obligation is to provide us with the new pro-rata. All necessary changes will be made by the MSREF.

19. E How do I know that the MSREF received the information about the adjustment of my pro-rata?

A The MSREF has the obligation to notify the applicant, by electronic means, about the receipt of the relevant information.

20. E What information is included in the “Reply Message List for VAT services”?

A This list contains reply messages for **all** the VAT claims that the applicant has already submitted.

21. E What is the difference between “web form” and “file upload”?

A The answer is provided in the “user manual”.

22. E What does the term “TIN” mean?

A Tax Identification Number. Some M-S (e.g. Germany) are using this term instead of “VAT identification number”.

23. E In Representative’s Data two similar terms appear: “Representative’s Country” and “Issuing Country”. What is the difference?

A

- “Representative’s Country” is the country where the representative (agent) is established
- “Issuing country” is the country whose tax authorities have issued the VAT/TIN/other Identification document of the agent

24. E When shall I select “Insert Activity Description”?

A You shall select it only if the description of your business activity is not included in the harmonised NACE codes.

25. E My company has more than one NACE codes. Shall I refer to all those codes?



A No. You shall select only the harmonised NACE code(s) that is/are related with the expenses for which you are claiming the refund of VAT charged.

26. E Why the message “not a valid Bank Account Name” appears when I fill in the field “owner’s name”?

A The owner’s name cannot be filled in Greek. The name must be entered with Latin characters.

27. E I have to submit VAT claims to many M-S. Shall I send an electronic file with attached documents to all these M-S?

A Not necessarily. Some M-S do not ask for the submission of such an electronic file. If you are addressing your claim in such a M-S the phrase “select file with....” will **not** be shown in the form.

28. E The maximum size limit for this file has been agreed at 5 Mb. What shall I do if I exceed this limit?

A You cannot exceed the limit of 5 Mb in any case.

29. E What information is included in the field “Insert New Document for: Goods/Services”?

A In this field you will enter all requested details about the expenses that you have carried out with regard to the purchase of goods or supply of services in another M-S (supplier’s data, details of invoice, description of goods/services etc).

30. E What information is included in the field “Insert New Document for: Import”?

A In this field you will enter all requested details about the expenses that you have carried out in another M-S with regard to the import of goods from a third (non-EU) country.

31. E I have a simplified invoice/receipt without VAT identification number. What shall I enter in the field “VAT Identification”?

A In this case, you shall enter *any* character and the entry will be valid.

32. E What is the difference between “VAT amount” and “Deductible VAT amount”?

A The two amounts will be the same unless if the Pro Rate is applied in the invoice.

33. E When shall I use the field “Pro-rata Rate”?

A You shall complete this field only if the invoice in question refers also to your exempted transactions.



34. Ε I have an invoice that contains diesel (code 1) and lubricants (subcode 1.5). How should I enter this transaction in the system?

A In this case, you shall fill in **once** the supplier's data, the details of this invoice and the transaction's description. Then you shall enter in "Goods' Description" two new entries (click "+" twice). Diesel will be entered as "Good Description #1, Code 1-Fuel" and Lubricants as "Good Description #2, Code1-fuel, SubCode 1.5 Lubricants".