

VAT REFUNDS UNDER DIRECTIVE 2008/9 (REFUNDS TO TAXABLE PERSONS IN OTHER MEMBER STATES) FOR BUSINESS EXPENSES INCURRED IN THE UNITED KINGDOM DURING 2019 and 2020

Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State shall not apply in relation to the United Kingdom after the date of withdrawal of the United Kingdom (UK) from the European Union (EU) i.e. as from 1/1/2021.

Since that date there will be no access to the electronic application submitted for the VAT refund and therefore there will be no ability for refund of the VAT incurred in the United Kingdom for the expenses incurred by your company under the provisions of this Directive.

VAT incurred until 31.12.2019

Regarding the VAT you have incurred in the United Kingdom in 2019 and which was imposed on goods or services supplied to you by other taxable persons in the United Kingdom or on the importation of goods in that Member State, provided that such goods and services are used for your business purposes in the Republic, you can proceed with the submission of the electronic refund application until 30/9/2020.

The submission of the electronic refund application to UK via the electronic portal in the Republic until the withdrawal date (31.12.2020) will be available as UK will be recognized as a member State and such application will be forwarded.

VAT incurred from 01/01/2020 – 31/1/2020

Regarding the VAT incurred in the UK from 01/01/2020 until 31/01/2020, imposed on goods or services supplied to you by other taxable persons in the United Kingdom or on the importation of goods in that Member State, provided that such goods and services are used for your business purposes in the Republic, you can submit your request based on the provisions as set out in Directive 2008/9/EC of 12 February 2008, and can be done any time after 1/4/2020 until 31/12/2020.

VAT incurred from 01/02/2020 – 31/12/2020 (Transitional Period)

Regarding the VAT incurred in the UK from 01/01/2020 until 31/01/2020, imposed on goods or services supplied to you by other taxable persons in the United Kingdom or on the importation of goods in that Member State, provided that such goods and services are used for your business purposes in the Republic, you can submit your request based on the provisions as set out in the 13th VAT Directive (Directive 86/560/EEC).