

**ANNOUNCEMENT REGARDING VAT REFUNDS UNDER DIRECTIVE 2008/9
(REFUNDS TO TAXABLE PERSONS IN OTHER MEMBER STATES) FOR BUSINESS
EXPENSES INCURRED IN THE UNITED KINGDOM DURING 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. 31.12.2020.

From 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 31.12.2020

Regarding the VAT incurred in the UK in 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 this Directive, and can be done until 31.03.2021.

VAT incurred from 01.01.2021

Regarding the VAT incurred in the UK from 01.01.2021, that will imposed on goods or services supplied to you by other taxable persons in the United Kingdom or on the importation of goods in the United Kingdom, 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).