



**MINISTRY OF FINANCE  
DEPARTMENT OF CUSTOMS AND EXCISE  
VAT SERVICE**

**VAT Refunds to European Union  
Traders and VAT Refunds  
to Traders of Countries  
who are not Members  
of the European Union**



**VAT  
SERVICE**

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***INFORMATION LEAFLET 8(EN)  
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## 1. VAT REFUNDS TO EUROPEAN UNION TRADERS

### 1.1. What is the scheme for

If you are registered for VAT in a member state of the European Union (EU) and you buy goods or services in Cyprus you may have to pay VAT in Cyprus. This need not happen if you buy goods for export, but it may apply if what you buy is used in Cyprus – for example, if you take part in a trade fair.

You can not treat VAT paid in Cyprus as input tax in your country but you may be able to use this scheme to reclaim it.

### 1.2. Who can use the scheme?

If you are registered for VAT in any of the member states of the EU you can use the scheme to reclaim VAT paid in Cyprus, provided that you –

- are not registered, liable or eligible to be registered for VAT in Cyprus;
- have no place of business or other residence in Cyprus; and
- do not make any supplies in Cyprus (other than transport services related to the international carriage of goods and services where VAT is payable only by the person to whom the supply is made, under the provisions of section 11 of the VAT Law of 2000-2008 – see Appendix).

### 1.3. Can I always claim a refund?

No. You can not use the scheme to reclaim VAT on goods and services – such as hotel accommodation, you have bought for resale which are for the direct benefit of travellers.

You can use the scheme to reclaim VAT on any other goods or services used in your business, subject to the normal rules for claiming input tax.

### 1.4. What about VAT paid on imports?

If you have to arrange for goods to be imported in Cyprus, you can reclaim any VAT paid to Customs, provided there is no other VAT relief available at import. But you must remember that you will not be able to use the scheme if, as a result of importing the goods, you become liable to register for VAT in Cyprus.

It should be noted that, the scheme does not apply to –

- any supply or importation of goods or any supply of

services which you have used or intend to use for the purpose of any supply by you in Cyprus; or

- any supply or importation of goods which you have exported or intend to export from Cyprus.

**1.5. Must I have proof of the VAT I have paid?**

Yes. You must have correctly completed VAT invoices from your suppliers showing –

- (a) an identifying number;
- (b) the time of supply to which the VAT invoice relates;
- (c) the date of the issue of the VAT invoice;
- (d) the name, address and registration number of the supplier;
- (e) the name and address of the person to whom the goods or services are supplied;
- (f) the type of supply by reference to the following categories;
  - (i) a supply by way of sale,
  - (ii) a supply by way of hire purchase or any similar transaction,
  - (iii) a supply by way of loan, (commodatum),
  - (iv) a supply by way of exchange,
  - (v) a supply by way of hire, grant or permit to use or permission to possess,
  - (vi) a supply by way of sale on commission,
  - (vii) a supply on sale or return or similar terms, or,
  - (viii) any other type of supply which the VAT Commissioner may specify at any time by a notice in the Gazette;
- (g) a description sufficient to identify the goods or services supplied;
- (h) for each description, the quantity of the goods or the extent of the services, and the rate of VAT and the amount payable, excluding VAT, expressed in euro;
- (i) the total amount payable, excluding VAT, expressed in euro;



- (j) the rate of any cash discount offered;
- (k) each rate of VAT chargeable and the amount of VAT chargeable, expressed in euro for each such VAT rate; and
- (l) the total amount of VAT chargeable, expressed in euro.

If the consideration for the supply of the retailer is €85 or less (including VAT), the invoice need contain only the following –

- (a) the name, address and registration number of the retailer;
- (b) the time of the supply;
- (c) a description sufficient to identify the goods or services supplied;
- (d) the total amount payable including VAT and
- (e) for each rate of VAT chargeable, the total amount payable including VAT, and the VAT rate applicable.

If you have imported goods, you must have the VAT copy of the import entry or other Customs document showing the amount of VAT you have paid.

**You must provide the originals of all invoices and import documents. Copies/photocopies are not acceptable.**

#### 1.6. When can I claim?

You must make your claim no later than six months from the end of the calendar year (beginning with the 1st of January and ending with the 31st of December) in which you incurred the VAT Your claim must cover any VAT you are reclaiming over a period of at least three months but it must not be for more than the full calendar year. It can cover less than three months if this is all that remains of the calendar year. You can also include items missed on earlier claims as long as they relate to VAT charged in the calendar year of the claim.

#### 1.7. Must I make the claim myself?

It is up to you. You can prepare and send in your own claim or have this done by an agent on your behalf. The agent must have written authorisation before he can act on your behalf.

### 1.8. How do I claim?

You must make your claim on a special Form (Form VAT 107), completing it properly and attaching the documentary evidence of the VAT you have paid.

When you make your first claim you must include a certificate from your own tax authority showing that you are registered for VAT there. When you apply for the certificate, make sure it contains all the information that the VAT Service will need to process the claim. For example, if the invoices are made out in your company's trading style, the certificate must show this as well as the name of the person registered. It must be an original certificate. A photocopy is not acceptable.

Each certificate is valid for twelve months from its date of issue. This means that it will cover any claims you make during the year. Once the certificate has expired you will need a new one with your next claim.

The VAT Commissioner notifies to the applicant his decision related to the VAT refund claim, within 6 months from the submission claim date and the documentary evidence requested.

### 1.9. When will I be paid?

The VAT Service will pay you the refund after the examination of your claim is completed, if of course the evidence received is satisfactory. The refund will be made by credit transfer to an account according to your instructions. It is noted that the VAT Commissioner may reduce the amount of the repayment by the amount of any bank charges or related expenses. After the examination of your claim the Commissioner will return to you the relevant documents submitted to him which would be officially stamped indicating that they have been provided.

If your claim is found to be incorrect after the refund has been paid, any overpayment will be recovered, normally by deducting it from any subsequent refund.

Refunds obtained on the basis of a false claim can be recovered, penalties imposed and further refunds suspended. In case of a claim where you provided documents which are false or which have been forged, the VAT Commissioner may refuse to repay any VAT claimed by you for a period not exceeding two (2) years from the date when the claim was made.

### 1.10. Can my claim be refused?

Yes. But the VAT Service must inform you in writing why it has been refused. If this happens you can ask for a review from the VAT Commissioner.

### *Special claim Form*

### 1.11. Submission of claim

You can get the special claim Form from the Local VAT Offices.

You must fill this special Form (Form VAT 107) using block letters and send it to the VAT Commissioner at the VAT Central Offices, including your supporting documents and certificate.

### *Non – refundable VAT*

You can not reclaim VAT on the following –

- non business supplies (but, if the supply covers business and non-business purposes, you can reclaim VAT on the business element of the supply);
- any supply or import of ordinary passenger cars;
- certain second hand goods, e.g. cars and antiquities for which the VAT margin scheme is used.
- all business entertainment/hospitality expenses, but it does not include the provision of entertainment to (a) your employees, (b) if you are a body corporate, to your directors or persons otherwise engaged in your management, unless the provision of entertainment to persons such as those mentioned in sub-paragraph (a) and (b) above is incidental to its provision to others.
- any goods or services used or to be used to make a supply in Cyprus.
- goods and services, such as hotel accommodation, you bought for resale and which are for the direct benefit of travellers.

### *Minimum claim*

If the claim covers a period of less than one year the minimum claim is €205, except where that period represents the final part of a calendar year. Then the minimum claim is €25.

Also, if the claim covers the period of a calendar year, the minimum claim is €25.

## 2. VAT REFUNDS TO TRADERS OF COUNTRIES WHO ARE NOT MEMBERS OF THE EUROPEAN UNION

### 2.1. What is the scheme for?

If you are registered for business purposes in a country which is not a member state of the European Union (EU) and you buy goods or services in Cyprus, you may have to pay VAT in Cyprus. This need not happen if you buy goods for export, but it may apply if what you buy is used in Cyprus – for example, if you take part in a trade fair.

If you are not registered for VAT in Cyprus you can not treat this VAT as input tax but you may be able to use this scheme to reclaim VAT charged on imports in Cyprus or purchases of goods and services used in Cyprus.

### 2.2. Who can use the scheme?

If you are registered for business purposes in a non-EU country, you can use the scheme to reclaim VAT paid in Cyprus provided that you –

- have no residence in any member state of the EU;
- are not registered, liable or eligible to be registered for VAT in Cyprus;
- have no place of business or other residence in Cyprus; and
- do not make any supplies in Cyprus (other than transport services related to the international carriage of goods and services where VAT is payable by the person to whom the supply is made, under the provisions of Section 11 of the VAT Law of 2000 - see Appendix- and goods where VAT is payable only by the person to whom the supply is made).

**It is a condition of the scheme that your own country has similar system of turnover taxes and allows similar concessions to Cypriot traders in respect of own turnover taxes.**

### 2.3. Can I always claim a refund?

No. You can not use the scheme to reclaim VAT on goods and services – such as hotel accommodation, you have bought for resale which are for the direct benefit of travellers.

You can use the scheme to reclaim VAT on any other goods or services used in your business, subject to the normal rules for claiming input tax.

#### 2.4. What about VAT paid on imports?

If you have to arrange for goods to be imported in Cyprus, you can reclaim any VAT paid to the Department of Customs, provided there is no other VAT relief available at import. But you must remember that you will not be able to use the scheme if, as a result of importing the goods, you become liable to register for VAT in Cyprus.

It should be noted that, the scheme does not apply to –

- any supply or importation of goods or any supply of services which you have used or intend to use for the purpose of any supply by you in Cyprus; or
- any supply or importation of goods which you have exported or intend to export from Cyprus.

#### 2.5. Must I have proof of the VAT I have paid?

Yes. You must have correctly completed VAT invoices from your supplier showing –

- (a) an identifying number;
- (b) the time of supply to which the VAT invoice relates;
- (c) the date of the issue of the VAT invoice;
- (d) the name, address and registration number of the supplier;
- (e) the name and address of the person to whom the goods or services are supplied;
- (f) the type of supply by reference to the following categories;
  - (i) a supply by way of sale,
  - (ii) a supply by way of hire purchase or any similar transaction,
  - (iii) a supply by way of loan, (commodatum),
  - (iv) a supply by way of exchange,
  - (v) a supply by way of hire, grant or permit to use or permission to possess,
  - (vi) a supply by way of sale on commission,
  - (vii) a supply on sale or return or similar terms, or,
  - (viii) any other type of supply which the VAT Commissioner may specify at any time by a notice in the Gazette;

- (g) a description sufficient to identify the goods or services supplied;
- (h) for each description, the quantity of the goods or the extent of the services, and the rate of VAT and the amount payable, excluding VAT, expressed in euro;
- (i) the total amount payable, excluding VAT, expressed in euro;
- (j) the rate of any cash discount offered;
- (k) each rate of VAT chargeable and the amount of VAT chargeable, expressed in euro for each such VAT rate; and
- (l) the total amount of VAT chargeable, expressed in euro.

If the consideration for the supply of the retailer is €85 or less (including VAT), the invoice need contain only the following –

- (a) the name, address and registration number of the retailer;
- (b) the time of the supply;
- (c) a description sufficient to identify the goods or services supplied;
- (d) the total amount payable including VAT; and
- (e) for each rate of VAT chargeable, the total amount payable including VAT, and the VAT rate applicable.

If you have imported goods, you must have the VAT copy of the import entry or other Department of Customs document showing the amount of VAT you have paid.

**You must provide the originals of all invoices and import documents. Copies/photocopies are not acceptable.**

## 2.6. When can I claim?

You must submit any claim no later than six months after the end of the “prescribed year” in which you incurred the VAT. Prescribed year means the twelve month period beginning with the 1<sup>st</sup> of July and ending the 30<sup>th</sup> of June of the following calendar year, so you must make your claim no later than 31 December. Your claim must include any VAT in a three month period at least but it must not exceed the full prescribed year. It can cover less than three month if this is all that remains of the prescribed year. You can also include items missed on earlier

claims as long as they relate to VAT charged in the prescribed year of the claim.

### **2.7. Must I make the claim myself?**

You can prepare and send in your own claim or have this done by an agent on your behalf. The agent must have written authorization before he can act for you. The VAT Service may request the nomination of a VAT agent who will act on your behalf.

### **2.8. How do I claim?**

You must make your claim on a special Form (Form VAT 109), completing it properly and attaching the documentary evidence of the VAT you have paid.

When you make your first claim you must include a certificate from the official authority in your own country showing that you are registered for business purposes in that country. The certificate must contain -

- the name, address and official stamp of the authorising body;
- your own name and address;
- the nature of your business; and
- your business registration number.

When you apply for the certificate, make sure it contains all the information that the authorities will need to process the claim. For example, if the invoices are made out in your company's trading style, the certificate must show this as well as your name.

Each certificate is valid for twelve months from its date of issue and will cover any claims you make during that year. Once the certificate has expired you will need to send a new one with your next claim.

The VAT Commissioner notifies to the applicant his decision related to the VAT refund claim, within 6 months of the submission claim date and the documentary evidence requested.

### **2.9. When will I be paid?**

The VAT Service will make the refund after the examination of your claim is completed, provided that the evidence received is satisfactory. The refund will be made by credit transfer to an account according to your instructions. It is noted that the VAT

Commissioner may reduce the amount of the repayment by the amount of any bank charges or related expenses. As soon as the examination of your claim is completed, the VAT Commissioner will officially stamp all relevant documents which you have submitted and return them to you.

If your claim is found to be incorrect after the refund has been paid, any overpayment will be recovered, normally by deducting it from any subsequent refund.

Refunds obtained on the basis of a false claim can be recovered and penalties may be imposed. In case of a claim where you provided documents which are false or which have been forged, the VAT Commissioner may refuse to repay any VAT claimed by you for a period not exceeding two (2) years from the date when the claim was made.

#### 2.10. Can my claim be refused?

Yes. But the VAT Service must inform you in writing why it has been refused. If this happens you can ask for a review from the VAT Commissioner.

#### *Special claim Form*

#### 2.11. Submission of claim

You can get the special claim Form from the Local VAT Offices.

You must fill this special Form (Form VAT 109) using block letters and send it to the VAT Commissioner at the VAT Central Offices, including your supporting documents and certificate.

#### *Non – refundable VAT*

You can not reclaim VAT on the following –

- non business supplies (but, if the supply covers business and non-business purposes, you can reclaim VAT on the business part of the supply);
- any supply or import of ordinary passenger cars;
- certain second hand goods, e.g. cars and antiquities for which the VAT margin scheme is used.
- all business entertainment/hospitality expenses, but does not include the provision of entertainment to (a) your employees, (b) if you are a body corporate, to your directors



or persons otherwise engaged in your management, unless the provision of entertainment to persons such as those mentioned in sub-paragraph (a) and (b) above is incidental to its provision to others.

- any goods or services used or to be used to make a supply in Cyprus.
- goods and services, such as hotel accommodation, you bought for resale and which are for the direct benefit of travellers.

### ***Minimum claim***

If the claim covers a period of less than one prescribed year the minimum claim is €205, except where that period represents the final part of the prescribed year. Then the minimum claim is €25.

Also, if the claim covers the period of a prescribed year, the minimum claim is €25.



**Excerpt of Section 11 of the VAT Law of 2000**

11. – (1) subject to subsection (3) below, where relevant services are –

- (a) supplied by a person who is in a country other than the Republic, and
- (b) are received by a person (“the recipient”) who is in the Republic for the purposes of any business carried on by him, then the provisions of this Law and in particular those concerning the imposition of VAT for the supply of services and of the right of the taxable person to be credited for input tax, shall be applied as though the recipient had himself supplied the services within the Republic in the course or furtherance of his business and as if that supply were a taxable supply.

(2) In this section “relevant services” means services of any of the descriptions specified in the Third Schedule, not being services within any of the description specified in the Seventh Schedule.”

**THIRD SCHEDULE****(Section 11)****SERVICES SUPPLIED WHERE RECEIVED**

1. Transfers and assignments of copyright, patents, licences, trademarks and similar rights.
2. Advertising services.
3. Services of consultants, engineers, consultancy bureaux, lawyers, accountants and other similar services; data processing and provision of information (but excluding from this head any services relating to immovable property). The Commissioner may by a notification issued in the official gazette of the Republic determine the criteria applied for a specific activity to fall within the activities of this paragraph.

4. Acceptance of any obligation to refrain from pursuing or exercising, in whole or part, any business activity or any such rights as are referred to in paragraph 1 above.
  5. Banking, financial and insurance services (including reinsurance, but not including the provision of safe deposit facilities).
  6. The supply of staff.
  7. The letting on hire of movable goods other than means of transport.
  8. Telecommunications services, that is to say services relating to the transmission, emission, or reception of signals, writing, images and sounds or information of any nature by wire, radio, optical or other electromagnetic systems, including the transfer or assignment of the right to use capacity for such transmission, emission or reception. Included to the services contained in this paragraph is the provision of access to global information networks.
- 8A. Radio and television broadcasting services
- 8B. Electrically supplied services, including-
- (a) website supply, web-hosting and distance maintenance of programmes and equipment;
  - (b) the supply of software and the updating of software;
  - (c) the supply of images, text and information, and the making available of databases;
  - (d) the supply of music, films and games (including games of chance and gambling games);
  - (e) the supply of political, cultural, artistic, sporting, scientific and entertainment broadcasts (including broadcasts of events);
  - (f) the supply of distance teaching.

But where the supplier of a service and his customer communicate via electronic mail, this shall not of itself mean that the service performed is an electronically supplied service.

- 8C. The provision of access to, and of transport or

transmission through, natural gas and electricity distribution systems and the provision of other directly linked services.

9. The services rendered by an agent to his principal in procuring for the principal any of the services mentioned in paragraphs 1 to 8B of this Schedule.
10. Any services not described in paragraphs 1 to 7 and 9 above, when the recipient is registered under this Law.
11. Section 11(1) applies in relation to any services-
  - (a) Which fall under paragraph 10 above, and
  - (b) Whose place of supply is specified according to Regulations which are issued under Section 10(11), as being in the Republic,

as if the recipient belongs in the Republic for the purpose of Section 11(1)(b).

## APPENDIX II

# FORM VAT 107 - APPLICATION FOR VALUE ADDED TAX REFUND BY A PERSON ESTABLISHED IN A MEMBER STATE OF THE EUROPEAN UNION

(English Translation – not to be used for submitting claims) Form VAT 107  
**APPLICATION**  
**FOR VALUE ADDED TAX REFUND**  
**BY A PERSON ESTABLISHED IN A MEMBER STATE OF THE EUROPEAN UNION**

Is this your first application ? if not please give Reference Number :
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MINISTRY OF FINANCE  
 DEPARTMENT OF CUSTOMS  
 VAT SERVICE  
 1471 NICOSIA

For Official Use

1	Forenames and Surname or name of partnership or company name of applicant																
	Street name and house number																
	Place, county and post code																
2	Nature of applicant' s business																
3	Particulars of the Official Authority and tax/business Registration No. in the country in which the applicant is established or has his/her domicile or normal place of residence																
4	Period to which the application refers						From	To									
						Month	Year	Month	Year								
5	Total amount of refund requested (in figures) (see itemized list in box 10)										EURO						
6	The applicant requests the refund of the amount shown in heading 5 in the manner described in heading 7.																
7	Method of settlement requested (*)																
	Bank account <input type="checkbox"/>						Postal account <input type="checkbox"/>										
	Account number						Code number of financial body										
	Account in the name of																
	Name and address of the financial body																
8	No. of documents enclosed ..... Invoices ..... Import documents .....																
9	The applicant hereby declares - I declare that :																
	(a) that the goods and/or services specified overleaf were used for the following business in the Republic																
	.....																
	(b) that in the Republic during the period covered by this application, I was engaged in																
	<input type="checkbox"/> (*) no supply of goods or services																
	<input type="checkbox"/> (*) only the provision of services in respect of which tax is payable solely by the person to whom they are supplied																
	<input type="checkbox"/> (*) only in the provision of certain exempted transport services ancillary thereto																
	(c) that the particulars given in this application are true																
	I the applicant undertake to pay back any monies wrongfully obtained																

(\*) ➔  
 Insert x  
 In the  
 Appropriate  
 box

(\*) ➔  
 Insert x  
 In the  
 Appropriate  
 box

At ..... on .....  
 (Place) (Date) (Signature)

NOTE: Box 10 overleaf MUST be completed



## NOTES on Completion of the Application Form

### A. General

The application for VAT refund is submitted with **Form VAT 107** in the **Greek Language**.

Complete the form in **BLOCK LETTERS** starting each entry at the beginning of the line or space provided. Do not use punctuation marks (full stops, commas etc) unless essential.

In those sections which are marked 

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 do not insert more than one character.

Recognized abbreviations may be used (e.g. "Ltd" for "Limited").

The application must be submitted no later than six months after the end of the calendar year in which the tax was charged.

Applications are submitted if the conditions set out in the notes to Boxes 4 and 5 are met.

### B. Reference number

The number to be inserted in the box in the top left hand corner of the claims will be issued by the official authority in the Republic so leave it blank on your first claim.

If this is your first claim please write "First claim" above this box. You will be notified of your reference number for use with second or subsequent claims.

Please ensure that you use the correct number or leave the box blank.

#### *Numbered boxes*

**Box 1** Your name and address will be shown on all communication sent to you exactly as you write it on the form.

**Box 2** State the type of business activity engaged in during the period of the claim.

**Box 3** The application must be accompanied by a certificate of status issued by the official authority of the member State in which you are established either on a form provided by a notice of the VAT Commissioner published in the Official Gazette or on a form designed by the official authority for that purpose, to provide evidence that you are a taxable person for the purpose of VAT in that State.

The certificate remains valid for one year from the date of its issue and there is no need to produce another certificate for subsequent applications within the year unless there are changes concerning the type of business activity or the name of the business or place of establishment of the applicant.

**Box 4** The application should refer to purchases of goods or services invoiced, or imports made, during a period of not less than three months or more than one calendar year. However, the period may be shorter than three months where this period represents the remainder of a calendar year.

Claims may also include invoices or import documents not covered by previous applications and concerning transactions made during the calendar year in questions.

**Box 5** The application may be used for more than one invoice or import document. If the period to which the claim relates is three months or more, but less than one calendar year, the total amount of VAT claimed must not be less than two hundred and five Euros and three cents (€205,03). If the period is one calendar year or the remainder of a calendar year, the amount of VAT claimed must not be less than twenty-five Euros and sixty-three cents (€25,63).

**Box 6** Do not make any entry in this box.

**Box 7** **Account number** - insert the number of the account to which the VAT refund is to be made.

**Account in the name of** - insert the name of the account holder to whom the VAT refund is to be made.



**Code number of financial body** – insert Sorting Code number of the financial body where the account is held.

**Name and address of financial body** – insert the name and address of the bank where the account is held.

**Box 8** Insert the total number of documents, the number of invoices and the number of import documents which are attached. Please attach the ORIGINALS of documents showing amount of VAT incurred. The Cyprus VAT Service will examine the documents and will return them when the claim is processed.

**Box 9(a)** Describe the nature of activities for which goods acquired or services received are mentioned in the application for refund of tax.

e.g. Participation in the International Trade Fair of Cyprus which took place on \_\_\_\_\_ ,  
Stand No. \_\_\_\_\_

If insufficient space is available you must use a continuation sheet, headed with your tax registration number, endorsed "Box 9(a) of Form VAT 107".

**Box 9(b)** Exempted transport services are those carried out in connection with the international carriage of goods, including – subsequent to certain conditions - transport services associated with the transit, export or import of goods.

**Box 9(c)** Any refund which is obtained improperly may render the offender liable to the fines or penalties laid down by the law of the state which has made the refund.

**Box 10** **Statement itemizing VAT amounts relating to the period covered by this application.**

- 1) Each document submitted should be consecutively numbered starting with 1. The number should be inserted in the top right-hand corner on the face of the document.

Please enter details across the columns in respect of each invoice or document is submitted. If sufficient space is not available you must use a continuation sheet, headed with your tax registration number, endorsed "Box 10 of VAT Form 107".

- 2) Refunds cannot be claimed on VAT incurred in the following cases:

- (a) VAT incurred on supplies which would have been exempted from any tax credit under article 20 of the VAT Law if made to a taxable person.
- (b) VAT on costs borne by a travel agent for supplies of goods and services made for the direct benefit of travelers.

## APPENDIX III

# FORM VAT 109 - APPLICATION FOR VAT REFUND BY A PERSON ESTABLISHED IN A COUNTRY WHICH IS NOT A MEMBER STATE OF THE EUROPEAN UNION

*(English Translation – not to be used for submitting claims)* Form VAT 109

### APPLICATION FOR VAT REFUND BY A PERSON ESTABLISHED IN A COUNTRY WHICH IS NOT A MEMBER STATE OF THE EUROPEAN UNION

Is this your first application ? if not please give Reference Number :
_   _   _   _   _   _   _   _   _   _   _   _   _   _   _   _



MINISTRY OF FINANCE  
DEPARTMENT OF CUSTOMS  
VAT SERVICE  
1471 NICOSIA

For Official Use
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1	Forenames and Surname or name of partnership or company name of applicant									
	Street name and house number									
	Place, county and post code									
2	Nature of applicant's business									
3	Particulars of the Official Authority and tax/business Registration No. in the country in which the applicant is established or has his/her domicile or normal place of residence									
4	Period to which the application refers						From	To		
						Month	Year	Month	Year	
5	Total amount of refund requested (in figures) (see itemized list in box 10)						EURO			
6	The applicant requests the refund of the amount shown in heading 5 in the manner described in heading 7.									
7	Method of settlement requested (*)				Bank	Postal				
					account	account				
	Account number				Code number of financial body					
	Account in the name of									
	Name and address of the financial body									
8	No. of documents enclosed ..... Invoices ..... Import documents .....									
9	The applicant hereby declares – I declare :									
	(a) that the goods and/or services specified overleaf were used for the following business in the Republic									
	.....									
	(b) that in the Republic during the period covered by this application, I was engaged in									
	<input type="checkbox"/>	(*) no supply of goods or services								
	<input type="checkbox"/>	(*) only the provision of services in respect of which tax is payable solely by the person to whom they are supplied								
	<input type="checkbox"/>	(*) only in the provision of certain exempted transport services ancillary thereto								
	(c) that the particulars given in this application are true									
	The applicant undertakes to pay back any monies wrongfully obtained									

(\*) →  
Insert x  
in the  
Appropriate  
box

(\*) →  
Insert x  
in the  
Appropriate  
box

At ..... on .....  
(Place) (Date) (Signature)

NOTE: Box 10 overleaf MUST be completed



## NOTES on Completion of the Application Form

### A. General

The application for VAT refund is submitted with **Form VAT 109** in the **Greek Language**.

Complete the form in **BLOCK LETTERS** starting each entry at the beginning of the line or space provided. Do not use punctuation marks (full stops, commas etc) unless essential.

In those sections which are marked 

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 do not insert more than one character.

Recognized abbreviations may be used (e.g. "Ltd" for "Limited").

The application must be submitted no later than six months after the end of the prescribed year in which the tax was charged. Prescribed year means a period of twelve (12) months beginning on the first day of July in any year.

Applications are submitted if the conditions set out in the notes to Boxes 4 and 5 are met.

### B. Reference number

The number to be inserted in the box in the top left hand corner of the claims will be issued by the official authority in the Republic so leave it blank on your first claim.

If this is your first claim please write "First claim" above this box. You will be notified of your reference number for use with second or subsequent claims.

Please ensure that you use the correct number or leave the box blank.

#### Numbered boxes

**Box 1** Your name and address will be shown on all communication sent to you exactly as you write it on the form.

**Box 2** State the type of business activity engaged in during the period of the claim.

**Box 3** The application must be accompanied by a certificate of status issued by the official authority of the member State in which you are established either on a form provided by a notice of the VAT Commissioner published in the Official Gazette or on a form designed by the official authority for that purpose, to provide evidence that you are a taxable person for the purpose of VAT in that State.

The certificate remains valid for one year from the date of its issue and there is no need to produce another certificate for subsequent applications within the year unless there are changes concerning the type of business activity or the name of the business or place of establishment of the applicant.

**Box 4** The application should refer to purchases of goods or services invoiced, or imports made, during a period of not less than three months or more than one prescribed year. However, the period may be shorter than three months where this period represents the remainder of a prescribed year.

Claims may also include invoices or import documents not covered by previous applications and concerning transactions made during the calendar year in questions.

**Box 5** The application may be used for more than one invoice or import document. If the period to which the claim relates is three months or more, but less than one prescribed year, the total amount of VAT claimed must not be less than two hundred and five Euros and three cents (€205,03). If the period is one prescribed year or the remainder of a prescribed year, the amount of VAT claimed must not be less than twenty-five Euros and sixty-three cents (€25,63).

**Box 6** Do not make any entry in this box.

**Box 7** **Account number** - insert the number of the account to which the VAT refund is to be made.

**Account in the name of** - insert the name of the account holder to whom the VAT refund is to be made.

**Code number of financial body** – insert Sorting Code number of the financial body where the account is held.

**Name and address of financial body** – insert the name and address of the bank where the account is held.

**Box 8** Insert the total number of documents, the number of invoices and the number of import documents which are attached. Please attach the ORIGINALS of documents showing the amount of VAT incurred. The Cyprus VAT Service will examine the documents and will return them when the claim is processed.

**Box 9(a)** Describe the nature of activities for which goods acquired or services received are mentioned in the application for refund of tax.

e.g. Participation in the International Trade Fair of Cyprus which took place on \_\_\_\_\_ ,  
Stand No. \_\_\_\_\_

If insufficient space is available you must use a continuation sheet, headed with your tax registration number, endorsed "Box 9(a) of Form VAT 109".

**Box 9(b)** Exempted transport services are those carried out in connection with the international carriage of goods, including – subsequent to certain conditions - transport services associated with the transit, export or import of goods.

**Box 9(c)** Any refund which is obtained improperly may render the offender liable to the fines or penalties laid down by the VAT Law 2000.

**Box 10** **Statement itemizing VAT amounts relating to the period covered by this application.**

- 1) Each document submitted should be consecutively numbered starting with 1. The number should be inserted in the top right-hand corner on the face of the document.

Please enter details across the columns in respect of each invoice or document is submitted. If sufficient space is not available you must use a continuation sheet, headed with your tax registration number, endorsed "Box 10 of VAT Form 109".

- 2) Refunds cannot be claimed on VAT incurred in the following cases:

- (a) VAT incurred on supplies which would have been exempted from any tax credit under article 20 of the VAT Law if made to a taxable person.
- (b) VAT on costs borne by a travel agent for supplies of goods and services made for the direct benefit of travelers.







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