



Cross-border VAT refunds for EU businesses

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1. General information

This document presents information and guidelines on the new cross-border VAT refund system available to businesses from 04.01.2010. Company established in Estonia or representative acting on behalf of Estonian company will be able to apply for a VAT refund from any other EU country by filling electronic application available at the e-Tax/e-Customs internet portal (<https://www.emta.ee/>).

Applicants are advised to review requirements of Member State of refund before submitting an application.

1.1. Eligibility for a cross-border EU VAT refund

To be eligible for a refund in the Member State of refund, a taxable person supplying taxable goods or services in his Member State of establishment has to carry out transactions and incur VAT on expenses in the Member State of refund. During the refund period, a taxable person must not have the seat of economic activity, a fixed establishment or a place of residence nor may he provide supplies in the Member State of refund.

Only VAT incurred on business related activities may be refunded. The application will not be available for non-taxable persons or a taxable person with limited liability.

1.2. Role of Member State of establishment

The role of the Member State of establishment is to provide electronic portal for the submission of the application and to check the structure of the application. Member State of establishment does not participate in a decision making process. The portal provided by Estonian tax authority will perform certain basic checks: error outlined in a red coloured box means that it has to be corrected before application will be forwarded, error outlined in a yellow coloured box means that application will be forwarded even if it is not corrected.

1.3. Role of Member State of refund

The role of Member State of refund is to process application in accordance to the local legislation and to determine the amount of VAT that will be reimbursed to non-established taxable person.

2. Registration for the Estonian online portal

2.1. Registration for the e-Tax/e-Customs access by Estonian residents

The representative of the company established in Estonia who is a resident of Estonia may immediately proceed to the e-Tax/e-Customs internet portal and login by using ID-card, Mobile-ID, Smart-ID or by bank identification.

An e-resident may login by using digi-ID.

2.2. Registration for the e-Tax/e-Customs portal access by non-residents

From 3 May 2019, it is no longer possible to log in to the e-Tax/e-Customs using a code card issued by the Estonian Tax and Customs Board.

For non-residents, it is possible to log in to the e-Tax/e-Customs using either digi-ID for e-residents or Smart-ID for the citizens of Latvia and Lithuania. The Smart-ID solution was added from 10 May 2019.

More information about applying digi-ID for an e-resident:

- <https://e-resident.gov.ee/>
- [Downloading the Smart-ID app and creating an account](#)

As of 8 May 2019, the use of the e-Tax/e-Customs no longer requires a previously concluded agreement, also, the agreements that have been used so far, were terminated.

2.3. Submitting applications on behalf of an Estonian company by a non-resident

An Estonian company can give a non-resident the right to submit an EU VAT refund application by selecting the e-Tax/e-Customs menu `Settings` → `Access rights` → `Representatives' access rights` → `New right of access`. From the `Individual Rights` Block, look for the right to submit an EU VAT refund application.

2.4. Submitting applications on behalf of a non-Estonian company

In order for a representative to be able to apply for a VAT refund on behalf of a company established elsewhere in EU through the internet portal provided by tax authority of another Member State that company will need to send a hard copy of the Power of Attorney to the Estonian Tax and Customs Board, Lõõtsa 8a, Tallinn 15176. The Power of Attorney must contain a confirmation of the non-established taxable person that he grants a right to a third party to send applications, to communicate with tax authority, to receive reimbursements and to grant any other rights if deemed necessary.

As rules for representatives may differ across Member States a hard copy of the document is the only way for EMTA to be able to accept third party. In this case, a single Power of Attorney may authorize a whole company and there is no need to mention persons.

3. Content of the application

EMTA will collect and forward to the respective tax authority information that is listed in this part of the document.

Applicant's information:

- Name of the applicant.
- The applicant's VAT number.
- The applicant's postal address.
- The applicant's e-mail address.
- The applicant's telephone number.

In case representative acts on behalf of the applicant the representative information will be collected as well:

- Name of the representative.
- The representative's VAT number or tax reference number in case representative is established in EU. Any other kind of identification in case of non-EU representative.
- The representative's postal address.
- The representative's e-mail address.
- The representative's telephone number.

Application general information:

- The refund period covered by the application.
- Communication language. The Member State of refund may specify language or languages that shall be used by the applicant for the provision of information in the refund application or of possible additional information. The online application will provide a selection of languages depending on country selected.
- Description of business activity. The Member State of refund may require the applicant to provide a description of the applicant's business activity for which the goods and services are acquired via NACE rev. 2 codes. In case other Member State has expressed such requirement online application form of Estonian tax authority will advise applicant to enter required codes. NACE code always consists of 4 numbers. The complete list of NACE codes may be found at http://ec.europa.eu/competition/mergers/cases/index/nace_all.html (in English) or <https://www.rik.ee/emtak> (in Estonian; only the first four numbers of the EMTAK should be used).
- Declaration by the applicant that he has supplied no goods and services deemed to have been supplied in the Member State of Refund during the refund period, with the exception of the supply of specific transport services and services ancillary thereto or supplies to which the reverse charge mechanism is applicable in the Member State of Refund.

Bank account information:

- The name of bank account owner.
- Account currency.
- IBAN.
- BIC.

For each invoice or importation document:

- Number of the document.
- Date of the document.

- Name of the supplier.
- VAT number or tax reference number of the supplier except in case of importation.
- Postal address of the supplier.
- Taxable amount.
- VAT amount.
- Deductible proportion expressed as a percentage.
- The amount of deductible VAT.
- Nature of the goods and services classified by the codes. In accordance with the Council Directive 2008/9/EC article 9 the nature of the goods and services acquired shall be described by following codes:
 - 1 = fuel;
 - 2 = hiring of means of transport;
 - 3 = expenditure relating to means of transport (other than the goods and services referred to under codes 1 and 2);
 - 4 = road tolls and road user charge;
 - 5 = travel expenses, such as taxi fares, public transport fares;
 - 6 = accommodation;
 - 7 = food, drink and restaurant services;
 - 8 = admissions to fairs and exhibitions;
 - 9 = expenditure on luxuries, amusements and entertainment;
 - 10 = other, which will be used if expenditure may not be categorized under codes 1 to 9.

Additionally, the Member State of refund may request further information in the form of sub- codes. The online application form provided by the Estonian Tax and Customs Board (EMTA) will list subcodes available depending on the country that is selected. The list of subcodes for each Member State may be found at <https://www.emta.ee/eng/business-client/income-expenses-supply-profits/overview-charging-value-added-tax/vat-refund>.

4. Other information

4.1. Scanned copies of invoices and guidelines for scanning

In accordance with the new electronic refund system Member State of refund may request scanned copies of invoices to be provided along with application for values that are equal or more than 1000 EUR (250 EUR in case of fuel) in country's national currency. Before submitting an application applicant is advised to carefully review requirements of Member State of refund.

Estonian portal will accept ZIP, TIFF, PDF and JPEG files. All files must be placed in one zip file and size may not exceed 5MB. Applicant will need to select invoices with the largest amounts in a situation when he or she needs to send more invoices than it is possible to add due to size limit. Applicant will be contacted by Member State of refund should it require additional scanned documents.

The scanned copy should be of sufficient readability. At the same time it's size should be as small as possible. The recommended settings for scanner are: black and white, TIFF compressed or PDF, 200 dpi, A4.

4.2. Deadlines for application processing

The Member State of establishment has 15 calendar days to forward application.

The Member State of refund has 4 months from the date of receipt to make and notify it's decision. The Member State of refund has a right to extend decision deadline for up to 8 months in case it requests additional information from an applicant, Member State of establishment or a third party. Requested information must be provided within one month, failure to do so may result in a negative decision or no interest paid.

The payment must be made within 10 working days after the decision it taken by Member State of refund.

4.3. Interest rate

If the Member State of refund does not mean time limits for decision it will have to pay interest to applicant at the same rate that is applied to established taxpayers.

In accordance to Estonian legislation the interest rate is 0,06% per day. The interest will not be paid if the payment failed because of incorrect bank account details or if applicant did not provide additional information upon request of EMTA.

4.4. Time limit for submission and allowed application periods

The application must be submitted by 30th september of the calendar year following the refund period. Applications submitted to the Estonian tax authority shall be made in respect of VAT incurred during a calendar year. The minimum allowed period of the application is three calendar months which is not limited to calendar quarters. An exception for a "three months minimum" rule is an application submitted for "the remaining of a calendar year" (e.g. application covering 15.11.09-31.12.09 will be allowed).

Generally it is forbidden to have coinciding periods (e.g. 01.01.2010-01.06.2010 and 01.03.2010-01.08.2010), however an additional “yearly” application is an exception to such rule.

Some Member States impose additional limits on application period (e.g. period may be limited to calendar quarters). EMTA will provide information on these additional requirements on this page if such information was provided to EMTA by other Member State.

4.5. Proportional deduction

Where the taxable person is only able to deduct a proportion of his input tax because he makes taxable and exempt supplies, that person can only have the amount refunded according to the rules on proportional deduction in his Member State. An applicant will need to correct proportion at the end of calendar year if proportion has changed.

4.6. Correction of applications

Corrections to previously submitted applications are allowed, however new invoices or importation declarations may not be added. “Forgotten” invoices may be submitted in a yearly application or in the following application. Application corrections may result in a renewal of deadline.

4.7. System languages

The system interface is available in Estonian, English and Russian.

4.8. VAT group

Only the head representative of the VAT group will be able to submit an application.

5. Member States requirements

This part of document presents additional requirements set up by Member State. Applicant is advised to review this information before submitting the application. The time of processing of an application may be extended or result in a negative decision in case application does not meet criteria set up by Member State of refund.

Overview:

- Scanned copies of invoices/import declarations required: The Member State of refund may require the applicant to submit by electronic means a copy of the invoice or importation document with the refund application where the taxable amount on an invoice or importation document is EUR 1000 or more or the equivalent in national currency. Where the invoice concerns fuel, the threshold is EUR 250 or the equivalent in national currency.
- Languages that may be used for communication with Tax Authority and in text fields of application: Shows in which languages tax authority is ready to communicate with applicant. Should tax authority require any additional information it will try to contact applicant in language that was selected during application process. Text fields in application should be also filled in selected language.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: If the refund application relates to a refund period of a calendar year or the remainder (01.11.XX-31.12.XX) of a calendar year, the amount of VAT may not be less than EUR 50 or the equivalent in national currency.
- Minimum VAT amount on application for period of less than one calendar year: If the refund application relates to a refund period of less than one calendar year but not less than three months, the amount of VAT for which a refund is applied for may not be less than EUR 400 or the equivalent in national currency.
- Constraints on refund period: Specifies additional requirements to period of application. For example, Member State of refund may request that period covered by application should consist of quarterly periods.
- An application may be sent by a third party: Shows whether Member State of refund allows applications to be sent by a third party (e.g. VAT agent). Applicant is advised to contact Member States of refund for more details on requirements towards Power of Attorney and other issues.
- A refund can be made to a third party bank account: Shows whether Member State of refund allows to transfer funds to a third party bank account. Applicant is advised to contact Member States of refund for more details on requirements towards Power of Attorney and other issues.
- Additional subcodes describing the nature of the goods and services: Shows whether Member State of Refund requires additional classification of supplies in the form of subcodes. The list of subcodes for each Member State may be found at <https://www.emta.ee/eng/business-client/income-expenses-supply-profits/overview-charging-value-added-tax/vat-refund>
- NACE business activity classification: The Member State of refund may require the applicant to provide a description of his business activity by using the harmonized codes. The list of NACE codes may be found at at http://ec.europa.eu/competition/mergers/cases/index/nace_all.html (in English) or <https://www.rik.ee/emtak> (in Estonian; only the first four numbers of the EMTAK should be used).

Austria

- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with Tax Authority and in text fields of application: German, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- Constraints on refund period: Multiple of calendar quarters are allowed.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Belgium

- Scanned copies of invoices/import declarations required: YES. 1000 EUR for fuel and 2500 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: German, English, French, Dutch.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Bulgaria

- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with Tax Authority and in text fields of application: Bulgarian, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 100 BGN.
- Minimum VAT amount on application for period of less than one calendar year: 800 BGN.
- An application may be sent by a third party: An written authorisation should be presented in person to tax office.
- A refund can be made to a third party bank account: NO.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Croatia

- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with Tax Authority and in text fields of application: Croatian, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 400 HRK.
- Minimum VAT amount on application for period of less than one calendar year: 3100 HRK.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Cyprus

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Greek, English, Turkish.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: NO.
- NACE business activity classification: YES.

Czech Republic

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Czech.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR equivalent in national currency.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR equivalent in national currency.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: NO.
- NACE business activity classification: YES.

Denmark

- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with tax authority and in text fields of application: Dutch, English, German.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 400 DKK.
- Minimum VAT amount on application for period of less than one calendar year: 3000 DKK.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Estonia

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Estonian, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.

- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Finland

- Scanned copies of invoices/import declarations required: NO
- Languages that may be used for communication with Tax Authority and in text fields of application: Finnish, English, Swedish.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

France

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: French, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Germany

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: German, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: NO.
- NACE business activity classification: YES.

Greece

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Greek, English, French.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.

- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Great Britain

- Scanned copies of invoices/import declarations required: YES. £200 for fuel and £750 for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: £35.
- Minimum VAT amount on application for period of less than one calendar year: £295.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Hungary

- Scanned copies of invoices/import declarations required: YES. 63 000 HUF for fuel and 300 000 HUF for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Hungarian, English
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 13 000 HUF.
- Minimum VAT amount on application for period of less than one calendar year: 100 000 HUF.
- An application may be sent by a third party: If a third party registered in Hungary.
- A refund can be made to a third party bank account: NO.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: NO.

Ireland

- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with Tax Authority and in text fields of application: English, Irish.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Italy

- Scanned copies of invoices/import declarations required: YES.
- Languages that may be used for communication with Tax Authority and in text fields of application: Italian, English, French.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.

- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- Constraints on refund period: quarterly (01.01 – 31.03, 01.04 – 30.06, 01.07 – 30.09, 01.10 – 31.12), yearly (01.01 – 31.12).
- An application may be sent by a third party: If a third party registered in Italy.
- A refund can be made to a third party bank account: NO.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Latvia

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Latvian, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Luxemburg

- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with Tax Authority and in text fields of application: French, German, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: NO.
- NACE business activity classification: YES.

Lithuania

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Lithuanian, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Malta

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.

- Languages that may be used for communication with Tax Authority and in text fields of application: Maltese, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

The Netherlands

- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with Tax Authority and in text fields of application: Dutch, German, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Poland

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Polish.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR equivalent in national currency.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR equivalent in national currency.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: NO.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Portugal

- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with Tax Authority and in text fields of application: Portuguese, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Romania

- Scanned copies of invoices/import declarations required: YES. 1057,05 RON for fuel and 4228,20 RON for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Romanian.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 211,41 RON.
- Minimum VAT amount on application for period of less than one calendar year: 1691,28 RON.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Slovakia

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Slovak.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Slovenia

- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with Tax Authority and in text fields of application: Slovenian, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- Constraints on refund period: quarterly (01.01 – 31.03, 01.04 – 30.06, 01.07 – 30.09, 01.10 – 31.12), yearly (01.01 – 31.12) or remainder of a calendar year (01.11 – 31.12).
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Spain

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Spanish, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.

- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- Constraints on refund period: Quarterly (01/01 - 31/03, 01/04 - 30/06, 01/07 - 30/09, 01/10 - 31/12), yearly (01/01 - 31/12).
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

Sweden

- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with Tax Authority and in text fields of application: Swedish, German, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

6. Member States contacts

https://ec.europa.eu/taxation_customs/national-tax-websites_en