

VAT Refund (Directive 2008/9/EC)
List of Features

	Article 9.2		Article 10		Article 11	Article 12			Article 16	Article 17	Article 19 - Notifications		Article 19.2 - Original copy		Agents		Corrections	
	Article 9.2. Use of sub-codes will be requested	Article 10. Invoice copies will be requested	Article 10. Threshold in national currency	Article 11. NACE Level 4 codes will be requested	Article 12. The following languages will have to be used			Article 16: Constraints on refund period as MSREF	Article 17: VAT amount thresholds in national currency	Article 19.1. MSEST will be requested to forward the notification to the NETP	Article 19.2. MSEST will be requested to forward the notification to the NETP	Article 19.2. As MSEST a scanned copy of the decision will be needed to notify the NETP		Circumstances under which claim can be submitted by a third party	Can refund be made to 3rd party?	Allow to send corrections as MSEST?	Allow to receive corrections as MSREF?	
					First language	Second language	Third language					of the decision	of the pro-rata adjustment					
AT	Answer -- choice	Yes	Never	250 EUR and 1000 EUR	Yes	DE - Deutsch	EN - English		3. Multiple of calendar quarters are allowed (e.g. 2 consecutive quarters)	50 EUR and 400 EUR	Yes	Yes	No	No	With power of attorney	Yes, with power of attorney	Yes	Yes
	Comment -- free text		will be sometimes requested in accordance with risk analysis and Article 20			in general	only comments Art. 9(1)10											
BE	Answer -- choice	Yes	Depending on threshold (to be completed in comment cell)	250 EUR and 1000 EUR	Yes	FR - Français	NL - Nederlands	DE - Deutsch		50 EUR and 400 EUR	No	Yes	No	No	With power of attorney	Yes, with power of attorney	Yes	Yes
	Comment -- free text		2.500 or 1.000 euros					Fourth language : EN				only if negative or partial decision						
BG	Answer -- choice	Yes	Never	No	Yes	BG - Bulgarian	EN - English			100 BGN and 800 BGN	Yes	Yes	Yes	Yes		No	Yes	Yes
	Comment -- free text	All subcodes	Could be required under Art.20												An written authorisation should be presented in person to tax office			
CY	Answer -- choice	No	Depending on threshold (to be completed in comment cell)	250 EUR and 1000 EUR	Yes	EL - Greek	EN - English	TR - Turkish		50 EUR and 400 EUR	Yes	Yes	Yes	No	With written authorisation	Yes, at taxable person's request	Yes	Yes
	Comment -- free text	For the moment Cyprus will not use any subcodes - this may change after if there is a need	In accordance with thresholds in Article 10								Before the 1/07/09 the NETP will be notified by e-mail	Before the 1/07/09 the NETP will be notified by e-mail						
CZ	Answer -- choice	No	Systematically		Yes	CS - Czech					No	No	Yes	Yes	With power of attorney	Yes, details provided by applicant	Yes	Yes
	Comment -- free text																	
DE	Answer -- choice	No	Depending on threshold (to be completed in comment cell)	250 EUR and 1000 EUR	Yes	DE - Deutsch	EN - English		8. No other constraint than not more than one calendar year and less than three calendar months	50 EUR and 400 EUR	No	No	No	No	With power of attorney	Yes, details provided by applicant	Yes	Yes
	Comment -- free text		In accordance with thresholds in Article 10															
DK	Answer -- choice	Yes	Never	Not applicable	Yes	DA - Dansk	EN - English	DE - Deutsch	8. No other constraint than not more than one calendar year and less than three calendar months	400 DKK and 3000 DKK	Yes	Yes	No	No	With power of attorney	Yes, with power of attorney	Yes	Yes
	Comment -- free text															Original Required		
EL	Answer -- choice	Yes	Depending on threshold (to be completed in comment cell)	250 EUR and 1000 EUR	Yes	EL - Greek	EN - English	FR - Français		50 EUR and 400 EUR	Yes	Yes	Yes	Yes	With power of attorney	Yes, at taxable person's request	Yes	Yes
	Comment -- free text		In accordance with thresholds in Article 10 and agreement reached at Lisbon for higher value invoices/importations										Decision will be uploaded to Web site.	Adjustment will be uploaded to Web site.		the POA must be notarised and apostilled		
EE	Answer -- choice	Yes	Depending on threshold (to be completed in comment cell)	250 EUR and 1000 EUR	Yes	ET - Estonian	EN - English		8. No other constraint than not more than one calendar year and less than three calendar months	50 EUR and 400 EUR	Yes	Yes	No	No	With power of attorney	Yes, with power of attorney	Yes	Yes
	Comment -- free text		In accordance with thresholds in Article 10															
ES	Answer -- choice	Yes	Depending on threshold (to be completed in comment cell)	250 EUR and 1000 EUR	Yes	ES - Español	EN - English		1. Period limited to calendar quarters	50 EUR and 400 EUR	Yes	Yes	Yes	Yes	With written authorisation	Yes, with power of attorney	Yes	Yes
	Comment -- free text		In accordance with thresholds in Art. 10						Quarterly (01/01 - 31/03, 01/04 - 30/06, 01/07 - 30/09, 01/10 - 31/12), yearly (01/01 - 31/12)			By e-Mail	As from February 1st 2012	As from February 1st 2012				
FI	Answer -- choice	Yes	Depending on threshold (to be completed in comment cell)	1000 EUR	Yes	FI - Suomea	SV - Svenska	EN - English	8. No other constraint than not more than one calendar year and less than three calendar months	50 EUR and 400 EUR	Yes	Yes	Yes	No	With power of attorney	Yes, at taxable person's request	Yes	Yes
	Comment -- free text		When the taxable amount on an invoice or importation document is EUR 1000 or more.															
FR	Answer -- choice	Yes	Depending on threshold (to be completed in comment cell)	250 EUR and 1000 EUR	Yes	FR - Français	EN - English		8. No other constraint than not more than one calendar year and less than three calendar months	50 EUR and 400 EUR	Yes	Yes	Yes	Yes	With power of attorney	Yes, at taxable person's request	No	No
	Comment -- free text	in addition to the literal description provided by Article 8	In accordance with thresholds in Article 10						or remainder of a calendar year (01/11 - 31/12)				Transmission for information and in case of partial acceptance or refusal FR send a parallel paper copy of decision by regular post directly to applicant	Decision will be uploaded to Web site.	Adjustment will be uploaded to Web site.	With power of attorney and account must be in EU		
HU	Answer -- choice	Yes	Depending on threshold (to be completed in comment cell)	63 000 HUF and 300 000 HUF	No	HU - Hungarian	EN - English		8. No other constraint than not more than one calendar year and less than three calendar months	13 000 HUF and 100 000 HUF	No	No	Yes	Yes	With power of attorney	No	Yes	Yes
	Comment -- free text		In accordance with thresholds in Article 10						or remainder of a calendar year (01/11 - 31/12)						If third party has special qualifications			
GB	Answer -- choice	Yes	Depending on threshold (to be completed in comment cell)	£200 and £750	Yes	EN - English			8. No other constraint than not more than one calendar year and less than three calendar months	£35 and £295	No	No	Yes	Yes	With written authorisation	Yes, at taxable person's request	Yes	Yes
	Comment -- free text		In accordance with thresholds in Article 10													Account must be in EU		
IE	Answer -- choice	Yes	Never	250 EUR and 1000 EUR	Yes	EN - English	GA - Irish			50 EUR and 400 EUR	Yes	Yes	No	No	With written authorisation	Yes, with power of attorney	Yes	Yes
	Comment -- free text						Irish											

	Article 9.2. Use of sub-codes will be requested	Article 10. Invoice copies will be requested	Article 10. Threshold in national currency	Article 11. NACE Level 4 codes will be requested	Article 12. The following languages will have to be used			Article 16. Constraints on refund period as MSREF	Article 17. VAT amount thresholds in national currency	Article 19 - Notifications		Article 19.2 - Original copy		Agents		Corrections		
					First language	Second language	Third language			Article 19.1. MSEST will be requested to forward the notification to the NETP	Article 19.2. MSEST will be requested to forward the notification to the NETP	Article 19.2. As MSEST a scanned copy of the decision will be needed to notify the NETP	Circumstances under which claim can be submitted by a third party	Can refund be made to 3rd party?	Allow to send corrections as MSEST?	Allow to receive corrections as MSREF?		
																	of the decision	of the pro-rata adjustment
IT	Answer -- choice	Yes	Never		Yes	IT - Italiano	EN - English	FR - Français	1. Period limited to calendar quarters	50 EUR and 400 EUR	Yes	Yes	Yes	No	With power of attorney and 3rd party registration in MSR	No	No	No
	Comment -- free text		Will be sometimes requested under Article 20						quarterly (01/01 - 31/03, 01/04 - 30/06, 01/07 - 30/09, 01/10 - 31/12), yearly (01/01 - 31/12)									
LT	Answer -- choice	Yes	Depending on threshold (to be completed in comment cell)	900 LTL and 3500 LTL	Yes	LT - Lithuanian	EN - English		8. No other constraint than not more than one calendar year and less than three calendar months	170 LTL and 1380 LTL	Yes	Yes	No	No	With power of attorney and 3rd party registration in MSR	Yes, at taxable person's request	Yes	Yes
	Comment -- free text		In accordance with thresholds in Article 10															
LU	Answer -- choice	No	Never	250 EUR and 1000 EUR	Yes	FR - Français	DE - Deutsch	EN - English		50 EUR and 400 EUR	No	No	Yes	Yes	With written authorisation	Yes, at taxable person's request	No	No
	Comment -- free text										Notifications may be made on a case-by-case request in accordance with art. 14-16 of Council Regulation (EC) only in exceptional cases.	Notifications may be made on a case-by-case request in accordance with art. 14-16 of Council Regulation (EC) only in exceptional cases.	Notifications may be made on a case-by-case request in accordance with art. 14-16 of Council Regulation (EC) only in exceptional cases.	Notifications may be made on a case-by-case request in accordance with art. 14-16 of Council Regulation (EC) only in exceptional cases.			Foreseen in future.	Foreseen in future.
LV	Answer -- choice	Yes	Depending on threshold (to be completed in comment cell)	175,70LVL and 702,80 LVL	Yes	LV - Latvian	EN - English			35,14 LVL and 281,12 LVL	Yes	Yes	Yes	Yes	With power of attorney	Yes, at taxable person's request	Yes	Yes
	Comment -- free text		In accordance with thresholds in Article 10															
MT	Answer -- choice	Yes	Depending on threshold (to be completed in comment cell)	250 EUR and 1000 EUR	Yes	MT - Maltese	EN - English		8. No other constraint than not more than one calendar year and less than three calendar months	50 EUR and 400 EUR	Yes	Yes	No	No	With written authorisation	Yes, with power of attorney	Yes	Yes
	Comment -- free text		In accordance with thresholds in Art. 10												Only if Authorised	Original Required		
NL	Answer -- choice	Yes	Never	250 EUR and 1000 EUR	Yes	NL - Nederlands	EN - English	DE - Deutsch		50 EUR and 400 EUR	No	No	Yes	Yes	With power of attorney	Yes, with power of attorney	No	Yes
	Comment -- free text																Foreseen in future.	
PL	Answer -- choice	Yes	Depending on threshold (to be completed in comment cell)	250 EUR and 1000 EUR	Yes	PL - Polish			8. No other constraint than not more than one calendar year and less than three calendar months	50 EUR and 400 EUR	Yes	No	No	No	With written authorisation	No	Yes	Yes
	Comment -- free text		In accordance with thresholds in Art. 10	I. e. the equivalent in national currency (PLN)					or remainder of a calendar year (01/11 - 31/12)	I. e. the equivalent in national currency (PLN)								
PT	Answer -- choice	Yes	Never	250 EUR and 1000 EUR	Yes	PT - Português	EN - English			50 EUR and 400 EUR	No	No	No	No	With power of attorney	Yes, with power of attorney	Yes	Yes
	Comment -- free text												Notifications may be made on a case-by-case request in accordance with art. 14-16 of Council Regulation (EC) only in exceptional cases.	Notifications may be made on a case-by-case request in accordance with art. 14-16 of Council Regulation (EC) only in exceptional cases.	In name and behalf of the taxpayer			
RO	Answer -- choice	Yes	Depending on threshold (to be completed in comment cell)	1057,05 RON and 4228,20 RON	Yes	RO - Romanian				211,41 RON and 1691,28 RON	No	No	No	No	With power of attorney	Yes, with power of attorney	Yes	Yes
	Comment -- free text		In accordance with thresholds in Article 10															
SE	Answer -- choice	Yes	Never	Not applicable	Yes	SV - Svenska	EN - English	DE - Deutsch		500 SEK and 4000 SEK	No	No	No	No	With written authorisation	Yes, details provided by applicant	Yes	Yes
	Comment -- free text																	
SI	Answer -- choice	Yes	Never	250 EUR and 1000 EUR	Yes	SL - Slovenian	EN - English		1. Period limited to calendar quarters	50 EUR and 400 EUR	Yes	Yes	No	No	With power of attorney	Yes, with power of attorney	Yes	Yes
	Comment -- free text								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)									
SK	Answer -- choice	Yes	Depending on threshold (to be completed in comment cell)	250 EUR and 1000 EUR	Yes	SK - Slovak			8. No other constraint than not more than one calendar year and less than three calendar months	50 EUR and 400 EUR	Yes	Yes	Yes	Yes	With power of attorney	Yes, at taxable person's request	Yes	Yes
	Comment -- free text		In accordance with thresholds in Article 10															

	Row updated since last release.
	Row which content is not compliant with the Directive or the Specifications.
	Member State not having provided their particular features.
	New columns (to be checked by Member States)

Notes: All particular features refer to MSREF except the "Article 19.2 - Original copy" that refers to MSEST.
The information in the columns "Corrections" was provided by the Member State and is taken from the VAT Refund Implementation Plan Excel Sheet. It indicates the readiness of the Member States to accept corrected applications, either as MSEST or as MSREF.
- The first column indicates if the MS, as MSEST, accepts corrected applications from their national operators.
- The second column indicates if the MS, as MSREF, is in the position to accept corrected applications from non-established operators. MSREF not accepting corrections must reject the message in accordance with the specifications.