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Commission launches compliance check to assess VAT-refunds in all Member States

On 15 February 2018 the European Commission launched a compliance check to assess whether VAT refunds to businesses in EU Member States are made quickly enough and are in line with current EU law and case law of the European Court of Justice.

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A lack of access to a simple and fast VAT refund procedure can have a major impact on cash flows and on the competitiveness of businesses. This is especially true for the smallest companies who cannot afford to go through long and burdensome procedures to get the VAT they are owed back from the State. Over the next eight months, tax provisions in each Member State will be scrutinised to ensure that refund procedures allow businesses to quickly and easily recover VAT credits both in their own country and in other EU countries. The study will examine, for example, the length of time it takes to complete procedures in each country and any unnecessary hurdles in the system which can create financial risks for business. The Commission could decide to launch infringements procedures in cases of non-compliance with the rules. This exercise forms part of the **Commission's efforts towards a Single VAT area** where administrative burdens for business, in particular micro-businesses and SMEs, will be drastically reduced.

Source: EU-Commission, press release of 15 February 2018

Schlagwörter

VAT reform, input VAT refund procedure