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By PwC Deutschland | 11 November 2015

Foreign business VAT refund claim form must be complete

The Supreme Tax Court has confirmed the Central Tax Office' rejection of a foreign business VAT refund claim because the form had not been completely filled out.

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Businesses from non-EEA countries may reclaim German VAT borne on their business expenses from the Central Tax Office by filing a refund claim on the appropriate form (or electronically) with the Central Tax Office by June 30 of the following calendar year. The Central Tax Office rejected in October a claim received on June 30 because the form had been incompletely filled out (the confirmation that the services in question had been purchased by the claimant for its business was missing). The Supreme Tax Court has now held that the Central Tax Office was right to reject the claim, as the missing item could not be added after the filing deadline.

Supreme Tax Court judgment V R 9/14 of September 24, 2015 published on November 11

Keywords

VAT refund, foreign business