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Central Tax Office: Information on post Brexit input VAT refund procedure

VAT refund application for the 2020 refund period must be submitted no later than 31 March 2021.

The United Kingdom has left the EU by the end of 31 January 2020. The current rules for a VAT refund (Council Directive 2008/9/EC of 12 February 2008) will continue to apply until 31 December 2020. Refund applications for the refund period 2020 must be submitted by 31 March 2021 and in accordance with the provisions of the aforementioned directive.

Note: For the 2020 refund period, the application **deadline is not September 30, 2021**, but six months earlier. Applications from and to the United Kingdom should therefore be submitted no later than 31 March 2021. If the deadline is not met a reasonable risk remains that the refund will be denied.

Source: Central Tax Office, [Current News \(newsflash\)](#) from 9 February 2021.

Keywords

[application for VAT refund, post-Brexit](#)