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By PwC Deutschland | 26 June 2026

MoF: Digitalization of input VAT refund procedure for non-EC businesses

Digitalization is also finding its way to the input VAT refund procedure. To meet the requirements for applications submitted after 31 December 2025, supporting documentation for refund applications from taxable persons (businesses) not established in an EU Member State must in future be provided in digital format.

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The changes are the result of the Seventh Ordinance Amending Tax Regulations of 19 December 2025, which, effective 1 January 2026, amending Section 61a (2) of the Value-Added Tax Implementation Regulation.

What's new?

One of the new developments is the digital application process. Paper documents such as invoices, import receipts, etc., must now be submitted digitally via the online portal of the Federal Central Tax Office (FCTA). In exceptional cases, submission via a storage device (e.g., a USB flash drive) is also permitted.

Another new change is the threshold of 250 euros. Evidence is required only if this total amount is exceeded. The FCTA may request the submission of original invoices and receipts.

Another change concerns proof of business status pursuant to Section 61a(4) of the Value-Added Tax Implementation Regulation. The official certificate from the country of residence may now also be submitted digitally along with the application. The FCTA may require that the proof pursuant to Section 61a(4) be submitted in the original.

The principles set forth in this ministerial circular apply to claims for input tax refunds filed after December 31, 2025.

Source: Federal Ministry of Finance circular of 2 June 2026 (GZ: III C 3 - S 7359/00081/001/030) – published on 8 June 2026.

Keywords

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