



**COUNCIL OF
THE EUROPEAN UNION**

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8380/07

PROTOCOLE 1

NOTE

From :	General Secretariat
To	Working Party Protocol
Subject :	VAT refund regimes

Further to document 15578/06 PROTOCOLE 1, delegations will find in annex a table containing a synopsis of Member States answers to a questionnaire on VAT refund regimes.

The answers given by Member States to the different questions may be summarized as follows :

1) Which regime is applicable in VAT refunds ?

VAT refunds are generally granted on the basis of reciprocity. In a majority of Member States the refund system is regulated by national law.

A majority of Member States grant reimbursement after purchase.

2) Who is entitled to VAT exemption purchases ?

In all Member States, diplomatic and consular missions and their diplomatic and consular agents are entitled to VAT exempt purchases. In general this applies also to international organisations.

3) Which goods and services are covered by the refund regime ?

The refund regime in the majority of Member States covers goods and services for official as well as personal use, with some exceptions. Some Member States, however, apply VAT refund to all official and personal purchases.

4) Does a minimum purchase limit exist - if so please specify

Minimum purchase limits exist in most Member States. In the majority of Member States these limits are below 150 €.

5) Does a maximum refund limit exists - if so, please specify

Most Member States do not apply a maximum refund limit for official or personal purchases.

6) Which regime is applicable to VAT- exempt purchases made in other EU Member States ?

Directive 77/388/EEC article 15 (10) and Directive 92/12/EEC Article 23 (1).

7) Which regime is applicable for International Organisation and their staff ?

In the majority of Member States Directive 77/388/EEC article 15 (10) and Directive 92/12/EEC Article 23 (1) apply provided that the headquarters agreement foresees the possibility of VAT refund.

8) Which regime is applicable for EU institutions and agencies and their staff ?

Article 3 of the Protocol on privileges and immunities of the European Communities of 8 April 1965.

SUMMARY OF DOCUMENT 15578/06 on VAT REFUND REGIMES								
1. Which regime is applicable in VAT refunds?								
Legislation		Reciprocity		Reimbursement				
Vienna Convention	National Legislation	Yes	No	Point of Sale		Post Sale		
BE, DK, EE, EL	AT, BE, CZ, EE, FI, EL, HU, IE, IT, LV, LT, LU, MT, PL, SK, SI, SE, UK, BG	AT, CZ, DK, FI, FR, DE, EL, IE, CY, LT, LU, MT, NL, PL, SK, SI, BG, RO	BE, SE	BE, IT, CY, SK, RO		FI, DE, EL, ES, HU, IE, LV, LT, LU, MT, NL, SK, SE		
2. Who is entitled to VAT exemption purchases?								
Diplomatic and consular missions and staff		International organisations, EU institutions and intergovernmental bodies and staff		Except non diplomatic staff, honorary consuls		Reciprocity		
AT, BE, DK, EE, FI, DE, EL, ES, HU ¹ , IE, IT, CY, LV, LT, LU, MT, NL, PL, SK, SI, SU, UK, BG, RO		BE, EE, FI, FR, HU ¹ , IT, LV, LT, CY, LU, MT, PL ² , SK, SI, SU, UK, BG, RO		CZ, EE, FI, LT, SK		AT, CZ, EE, DE, HU, IE, IT, LU, SK		
3. Which goods and services are covered by the refund regime?								
All		Some/Most with exceptions		Reciprocity				
Official	Personal	Official	Personal					
	FI, HU, IT	BE, DK, EE, FR, DE, EL, HU, CY, IE, LV, LT, LU, MT, PL, SK, SI, SW, UK, BG, RO	DK, EE, DE, EL, ES, CY, IE, LV, LT, LU, MT, NL, PL, SK; SI, SW, UK, BG, RO	CZ, EE, FR, EL, IT, LV, LU, PL, SI, RO				
4. Does a minimum purchase limit exist - if so please specify								
1-150 €		151-250 €		Over 250 €		None		Reciprocity
Official	Personal	Official	Personal	Official	Personal	Official	Personal	
AT, CZ, EE, FI ³ , FR, DE, HU, CY, IE, LU, MT, SK, SI, SU, UK, BG	AT, CZ, EE, FI ³ , FR, DE, HU, CY, IE, LV, MT, SK, SI, SU, UK, BG	BE, FI, LV, LT, NL	BE, DK, FI, LT, LU, NL, ES	ES, IT, UK	IT, UK	DK, EL		CZ, PL, SK, RO

¹ Except Hungarian nationals or authorised residents.

² Official purchases only.

³ European Institutions.

5. Does a maximum refund limit exist - if so, please specify							
Official 80 000-110 000 €	Personal			None		Reciprocity	
	1000- 2000€	2001-3000€	3001+ €	Official	Personal		
CZ, SK	DE, HU	AT ¹ , SK	CZ, ES ²	AT, BE, DK, EE, FI, FR, DE, EL, CY, IT, LV, LT, MT, NL, SI, SE, UK	BE, DK, EE, FI, FR, EL, CY, IE, IT, LV, LT, MT, NL, SI, SE, UK	IT, PL, RO	
6. Which regime is applicable to VAT-exempt purchases made in other EU Member States?							
Directive 77/388/EEC Art. 15(10)		Directive 92/12/EEC art. 23(1)		Home Country	International Conventions		
AT, BE, CZ, DK, ES, EE, FR, DE, EL, CY, HU, IE, IT, LV, LT, NL, PL, SK, SE, UK,		AT, BE, DK, EE, FI, FR, DE, EL, CY, HU, IE, IT, LV, LT, NL, SI, SE, UK		LU, MT, BG	RO		
7. Which Regime is applicable for International Organisations and their staff?							
Directive 77/388/EEC Art. 15(10)		Directive 92/12/EEC art. 23(1)		Home Country	Organisation	Int'l Conventions	VAT ACT
AT, BE, DK, ES, DE, EL, HU, LV, LT, NL, SE		AT, DK, FI, DE, EL, HU, LV, LT, NL, SE		MT, PL, SK, SI	FR, EL, NL, SI, UK, RO	IE, IT, CY, LU, BG	CZ, EE
8. Which regime is applicable for EU institutions and agencies and their staff?							
Article 3 Protocol on privileges and immunities 08.04.65				Home Country	Int'l Conventions		VAT ACT
AT, CZ, DE DK, ES, FI, FR, EL, HU, IE, IT, CY, LV, LT, LU, MT, NL, PL, SK, SI, UK, RO				BE, SE	BE ³ , BG		EE

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- 1 Per year.
2 Per trimester.
3 Only for personnel with diplomatic status: