Manual for filling in application for refund of the value added tax (VAT) payable in an other member state. (VAT-REF)

General Information:

1. The refund application is submitted through electronic means, solely through the e-Deklaracje system, that is an interactive form. It contains various entry boxes as well as a ''check'' box in the upper right hand corner – that is designed to facilitate and accelerate filling in the form.

2. The form can be found on the Ministry of Finances website: http://www.e-deklaracje.gov.pl/, in the tab "FORMS", in the "Interactive forms for electronic documents that require an electronic signature" section.
(see:http://www.e-deklaracje.gov.pl/files/pdf/VAT-REF(2)_v1_0.pdf)

3. The refund application is to be submitted through the *e-Deklaracje* system and should be sent to the head of the appropriate tax office, which is due according to the place where the business activity, that is liable to tax, was conducted. The application should be submitted before the 30 of September of the year that follows the fiscal year that the application concerns.

4. If business activities liable to the goods and services tax, are conducted on more than one administrative area of a tax office, then the proper tax office is established for:
   - Legal entities and business units that do not have a status of a legal existence – according to the place where seat is located
   - Individuals – according to the individuals address of residence

5. The refund application for value added tax, should be submitted by the taxpayers, who during the period that the application refers to:
   - did not have a registered office nor a permanent place of conducting business activity nor a permanent place of residence, in the Member States in which they made acquisitions of goods or services or were importing goods to,
   - were taxpayers, as is mentioned in art. 15 of the legal act concerning the tax on goods and services,

- did not solely supply goods or services exempted from VAT (except for transactions mentioned in art. 89 act 9 of goods and services tax)
- were not exempted based on art. 113 of the legal act concerning tax on goods and services

<u>Specific Information</u>

A. Place and purpose of submitting information

1. Tax office through which the application is submitted (see p. 3. General Information)
2. Purpose of submitting application (the proper box should be checked) – the purpose can be either submitting an application or correcting an initial one.

If the information in the submitted application is not correct, it can be corrected by submitting a new correcting application for the same period. The corrected application must contain the number of the application that will be sent to the e-mail address indicated in the initial application

NOTE: Not all Member States accept corrections to submitted applications.

3. Date when the application is filled in should be indicated.
4. Type of application, the applicant must select out of:
   - refund application
   - refund application and change of proportions
   - only change of proportions
5. NOTE: The application for change of proportions can be submitted only once (can not be corrected) and is sent to all other Member States for a given refund period.

B. Applicant's information

B.1. Identification information

8. Type of applicant (corresponding box should be checked)

1. Subject that is not an individual
2. Individual
3. Applicant has a plenipotentiary (representative) – box should be checked, when taxpayer is applying for a refund through a plenipotentiary (representative). The power of authority must be submitted to the tax office, to which the application is sent to. In case of VAT refund application, the plenipotentiary is not authorized to submit an application by electronic means (UPL-1).

In this case, section "C" of the application should be filled in.

B.2. Address of head office/ permanent residence – p. 10-21

20. Telephone – optional, for the purpose of discussing any possible inconsistencies with the application

21. E-mail address – an electronic form of communication, through which the Polish tax administration and the Member State of refund's tax administration, will contact the applicant in relation to the refund application.

C. Applicants representative's information
C.1. Identification information p. 22-26

26. Different identification of representative (fill in, in case of lack of NIP):

Type: after clicking the box "Type" a list of various identifications, other then NIP, expands, select the identification correct for your representative which can be used to identify the correct representative

The meaning of the accepted values in the box "Type:" in p. 26 are as follows:

- NVAT: VAT Identification Number
- TIN: Tax Identification Number
- "Other:" NVAT and TIN

In case of choosing the "Other" option, the Qualifier box should be additionally filled in, stating the type of identifier

Country: after clicking the box marked "Country" a list of countries expands, out of which you must select the one, in which the identification was issued.

Qualifier is a written description of a different type of identification, the number of the identification should be stated in the box next to it

Number: Is where the number of the identifier should be stated

C.2. Head office address/permanent residence address box 27 – 38 address information, telephone N^0, e-mail address

D. Information in the VAT refund application

39. Member state, the application is sent to – The Member State, in which the VAT is charged, if the taxpayer, does not have a seat in the Member State of refund, in reference to supplying goods or services in favor of a taxpayer by other taxpayers in that member state or in reference to importing goods to that Member State. Item 39 presents a "drop list" of code, from which correct of refund should be selected

40. The period of time the application refers to. (Period of refund) Date "from" Date "to"

The refund period can not be longer than one calendar year, and no shorter than 3 calendar months.

Applications can refer to a shorter period of time, if the period refers to the rest of a calendar year e.g. November and December.

However, some Member States can, without breaking general rules, further specify refund periods. Detailed information concerning each Member State's preferences can be found on the Ministry of Finance's website: www.mf.gov.pl, in the tab Administracja Podatkowa

e-Deklaracje/ Instrukcje („"List of preferences VAT-Refund") .

41. The reference number of the application, that the correction concerns – should be filled in, in case of a correction of the initial application. The number of the application is generated automatically by the VAT-REFUND system, and the applicant will receive his unique reference number via e-mail. The following elements can not be different in the initial application and the corrected application:

- the applicant NIP (p. 1)
- the member state, that the application is being submitted to (p. 39)
- the refund period (p. 40)
- can not contain additional items or information concerning imported or acquired goods (p. E. and F.)

A correction that does not contain any information concerning imported or acquired goods or services (p. E. F.) is considered as a request to terminate the application, in the Member State the application is sent to.

42. The date of the application that the correction refers to – the date automatically generated by the e-Deklaracje system, for the initial application, should be given by the applicant (in no case should the date from p. 6, should be given – that is the date the application was filled in)

D.1. Type of business activity

43. The code of the conducted business activity – code or codes mentioned in regulation Nr WE) nr 1893/2006 of the European Parliament and Council of the 20th of December 2006 r., concerning statistical qualifications of business activity, NACE Rev. changing the Regulations of the Council (EWG) nr 3037/90 and some of the WE regulations, concerning certain statistical domains (Dz.Urz. UE L 393 z 30.12.2006, str. 1), should be given.

44. Description of the business activity (only if the Member State allows for text description)

NOTE: The possibility of filling in this box can be verified by checking the preferences of each member state (see: „List of preferences VAT-Refund") on the Ministry of Finance's website: www.mf.gov.pl, in the tab Administracja Podatkowa, e-Deklaracje.

45. The code of the language accepted in the Member State of refund – each tax administration of the member state of refund, determines the language in which it accepts and processes VAT refund applications, after checking the "c" box, a list of language codes expands, out of which the proper code for describing the business activity, must be selected (box 44).

Detailed information concerning each member states preferences can be found on the Ministry of Finance's website: www.mf.gov.pl, in the tab Administracja Podatkowa e-Deklaracje/ Instrukcje („List of preferences VAT-Refund")

D.2. Details concerning the bank account that the refund is to be paid

46. Name of the bank account holder (Polish diacritics and special symbols are not allowed)

47. Type of bank account holder – in case the applicant has a plenipotentiary; it is possible to select either an applicant or a person representing the applicant

48. IBAN No

49. BIC code

50. Currency code – after checking this box, a list of currency codes expands, out of which the proper currency code of the bank account that is to be paid, must be selected.

E. Information concerning imported products

E.1. Basic information concerning imported products

51. Unique serial number within the application – the import documents listed in the application, are automatically numbered

52 – 54 – information undoubtedly identifying each import document listed in the application

E.2 Details concerning the vendor of the imported product: – P. 55-88 - Information allowing the identification of the vendor

After checking box 58, a list of countries expands, out of which the vendor's country must be selected.

E.3. Types of products

56. Products code:
1 = fuel;
2 = renting means of transport;
3 = expenses related to means of transport (other then mentioned goods and services mentioned in code 1 and 2);
4 = expenses related to usage of highways, roads etc. ;
5 = traveling expenses, such as taxi fares and public transport expenses;
6 = accommodation;
7 = food, beverages and gastronomical services;
8 = entry fees, for exhibitions and expositions
9 = luxurious products, expenses related to entertainment and representative expenses
10= others

After checking the "a" box, a list of codes listed above expands, out of which the proper code should be selected.

60. Products sub-codes. Products sub-codes are listed in the regulation (WE) N^0 1174/2009 of the 30 of November 2009 r. setting laws of exercising art. 34a and 37 of the Regulation (WE) N^0 1798/2003 in reference to refunding VAT according to the 2008/9/WE Directive (Dz. Urz. UE L 314 zo1.12.2009 r. z 01.12.2009)

After checking the „b" box a list of sub-codes expands, out of which the proper code should be selected.

NOTE: The requirement of sub-codes by the Member States is specified in „Preferencjach poszczególnych Państw Członkowskich w zakresie realizacji procedury VATREFUND"

61. Additional description in case of code 10, without a specific sub-code
This point should be filled in giving a description of the imported goods, based on code 10 if a proper sub-code for that good was not selected.

62. Code of the language of the description accepted by the Member State of refund. After checking the "d" box a list of language code expands, out of which the proper code should be selected.

(**see:** „List of preferences VAT-Refund", on the Ministry of Finances website:

www.mf.gov.pl, in the tab **Administracja Podatkowa, e-Deklaracje**).

E.4. Details concerning transaction clearance

63 – 67 in these boxes, the following information should be stated:
- Currency (is filled in automatically after selecting the Member State, the application is submitted to, in box 39.)
- Tax base
- Value Added Tax
- Amount of proportion (in %), in case the applicant is obliged to submit this information
- The amount of tax to be refunded (calculated automatically)

According to Art. 89 act 1k of the goods and services tax act, if the goods or services, that the applicant is applying for a value added tax refund, were used only partially in the purpose of exercising activities giving the right to reduce the amount of tax due to be paid, by the amount of tax charged on the territory of the country, the applicant is obliged to determine the proportion of the tax, according to art. 90 and 91, of the act of law mentioned above. Calculated proportion shall be stated in Item 66 in %value.

F. Information concerning acquired goods and services
F.1 Basic information concerning acquired goods and services

68. Unique serial number within the application - the invoices listed in the application, are automatically numbered

69 – 71 Information unequivocally identifying each invoice listed in the application

F.2. Details concerning the goods and/or services supplier

71 – 74 Address Information, telephone N^0
75. Supplier's country

76 - 77 Information concerning supplier's VAT registration number, country code of number dispatcher

F.3. Types of goods and services

78. Products code:
1 = fuel;
2 = renting means of transport;
3 = expenses related to means of transport (other then mentioned goods and services mentioned in code 1 and 2);
4 = expenses related to usage of highways, roads etc. ;
5 = traveling expenses, such as taxi fares and public transport expenses;
6 = accommodation;
7 = food, beverages and gastronomical services;
8 = entry fees, for exhibitions and expositions
9 = luxurious products, expenses related to entertainment and representative expenses
10= others

After checking the "a" box, a list of codes listed above expands, out of which the proper code should be selected.

79. Products sub-codes. Products sub-codes are listed in the Regulation (WE) N^0 1174/2009 of the 30 of November 2009 r. setting laws of exercising art. 34a and 37 of the Regulation (WE) N^0 1798/2003 in reference to refunding VAT according to the 2008/9/WE Directive (Dz. Urz. UE L 314 zo1.12.2009 r. z 01.12.2009)
After checking the „b" box a list of sub-codes expands, out of which the proper code should be selected.
80. Additional description in case of code 10, without a specific sub-code
This point should be filled in giving a description of the imported goods, based on code 10 if a proper sub-code for that good was not selected.
81. Code of the language of the description accepted by the member state of refund. After checking the "d" box a list of language codes expands, out of which the proper code should be selected.

(**see:** „ List of preferences VAT-Refund", on the Ministry of Finances website:

www.mf.gov.pl, in the tab **Administracja Podatkowa, e-Deklaracje**).

F.4. Details concerning transaction clearance

82 – 86 in these boxes, the following information should be stated:

- Currency (is filled in automatically after selecting the Member State, the application is being submitted to, in box 39.)
- Basis of taxation
- Value added tax
- Value of proportion (in %), in case the applicant is obliged to state it
- The amount of tax to be refunded (calculated automatically)

According to Art. 89 act 1k of the goods and services tax act, if the goods or services, that the applicant is applying for a value added tax refund, were used only partially in the purpose of exercising activities giving the right to reduce the amount of tax due to be paid, by the amount of tax charged on the territory of the country, the applicant is obliged to determine the proportion of the tax, according to art. 90 and 91, of the act of law mentioned above. Calculated proportion shall be stated in Item 66 in %value.

G. Summary

87. Currency of the country the application is sent to (is filled in automatically after selecting the member state, the application is being submitted to, in box 39.)

88. The total amount of tax requested to be refunded – calculated automatically as a sum of the amounts in box 67 and 68 of the application.

NOTE: point 88 is calculated informatively by the form and is not an integral part of the electronic document (it is not a piece of the logical structure of the application and is not sent do the Member State, of refund).

H. Information concerning attached copies of documents

The Member State of refund may, but does not have to, request attaching copies of documents to the application. Detailed information concerning each Member States preferences can be found on the Ministry of Finance's website: **www.mf.gov.pl**, in the tab **Administracja Podatkowa** - ("List of preferences VAT-Refund") . In this case, section H should be filled in as follows:

89. File type. After selecting the "a" box, a list expands, out of which the proper file type should be selected

90. File name.
- should be short
- contains the file extension
- exactly correspond to the file name in the ZIP archive (including letter cases)
- not contain Polish or foreign diacritics, nor the name of the ZIP archive

All of the files from the ZIP archive must be stated.

In case of not following the instructions above, the application will not be accepted.

91. File description – is a description of the document in the file

Technical requirements concerning copies of electronic documents are as follows:
- one attachment in the form of a ZIP archive (DEFLATE algorithm), with a size not exceeding 5MB, containing all described files, it can not have subcategories nor be encrypted
- the archive should contain copies of invoices and customs documents, scanned in black and white, 200dpi in one of these extensions: PDF (preferred), TIFF, JPEG
- In case the file exceeds 5MB, the applicant should send the invoices with only the highest amounts. The Member State of refund can request the remaining documents based on art. 20 of the 1008/9WE Directive

J. Declaration

p. 94 – 96 – Declarations which the applicant must submit in the course of submitting an application.