

# Information on VAT Reclaim

Organisations which are VAT registered may be able to reclaim VAT paid at Goldschmidt2019.

## VAT Refunds for EU Claimants

If your institution is a VAT registered organisation in an EU Member State and has conducted cross border transactions in Spain (where your institution is not VAT registered), then your institution may be eligible to recover the VAT according to [Articles 170-171a VAT Directive](#) and following the full rules laid out in [Directive 2008/9/EC](#).

To avoid potential language problems, an electronic refund claim should be submitted through the claimant's national tax authority portal. For details on the filing procedure, see the '[European VAT Refund Guide](#)' by Deloitte Global Tax Center, page 137 section 'EU businesses'.

Properly completed applications must be submitted at the latest on 30 September of the calendar year following the refund year (i.e. 30 September 2020).

## VAT Refunds for Non-EU Claimants

If your institution is a VAT registered organisation established outside of the EU and your institution is charged VAT on business activities conducted in Spain (where your institution is not VAT registered), then your institution may be entitled to recover the VAT through means of a refund from the country where the VAT was paid according to the [13th Directive \(69/59/EEC\)](#).

Claimants must send an application to the national tax authorities in the EU country where they incurred the VAT, i.e. Spain. For details on the filing procedure, see the '[European VAT Refund Guide](#)' by Deloitte Global Tax Center, page 138 section 'Non-EU businesses'.

Properly completed applications must be submitted at the latest on 30 September of the calendar year following the refund year (i.e. 30 September 2020).

Note that a non-EU business must appoint a representative established within the Spanish VAT territory to submit the refund claim. The representative must have a notarised and sealed (with The Hague apostille) power of attorney. The companies listed under 'Outsourcing the VAT Reclaim procedure' informed that they are authorised to act as representative.

## Helpful links

**European Commission webpage on VAT Refunds for EU businesses and non-EU businesses**  
[https://ec.europa.eu/taxation\\_customs/business/vat/eu-vat-rules-topic/vat-refunds\\_en#section\\_1](https://ec.europa.eu/taxation_customs/business/vat/eu-vat-rules-topic/vat-refunds_en#section_1)

### **European VAT Refund Guide by Deloitte**

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-european-vat-refund-guide.pdf>

### **Guide from GOV.UK on claiming back VAT paid in the EU**

<https://www.gov.uk/guidance/claim-back-vat-paid-in-the-eu-if-youre-established-elsewhere-notice-723a#how-hmrc-uses-your-information>

## **Outsourcing the VAT Reclaim procedure**

The process of the VAT Reclaim can be managed by specialised companies. In such case, a fee will apply but only if the VAT is successfully collected (the fee is usually a commission of 20-30% of the amount recovered from Spain). Below are some of the companies you may outsource to reclaim VAT.

Note the European Association of Geochemistry provides the following links for your convenience but makes no specific recommendation and cannot be held responsible for the services provided.

Cash Back

<https://www.unitedcashback.com/vat-refund-spain/>

VAT IT

<https://www.vatit.com/>

Deloitte

<https://www2.deloitte.com/global/en/pages/tax/solutions/indirect-tax-recovery.html>

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