

## Denmark

### 13th Directive (86/560/EEC) VAT refunds

#### I. RECIPROCIDY AGREEMENTS – Article 2(2)

1) Does your country have any reciprocity agreements?

No

2) If yes, what countries are included in the reciprocity agreements?

Not applicable.

3) What is the equivalent third country tax to which the reciprocity agreements relate?

Not applicable

4) What goods and services are allowable under the reciprocity agreements?

Not applicable.

5) Are there any specific or additional rules applicable in relation to the reciprocity agreements?

Not applicable.

6) If your country has no reciprocity agreements, do you still allow refunds?

Yes.

#### II. TAX REPRESENTATIVES – Article 2(3)

7) Does your country require the appointment of a tax representative?

No.

8) What conditions are imposed when appointing a tax representative?

We must have a written power of attorney to apply for VAT refunds. This is also the case if the money has to be paid out to the representative of the applicant.

#### III. REFUND ARRANGEMENTS – Article 3(1)

9) What are the time limits that are applied for making a claim?

The application must be in the hands of the Tax Office no later than 30 September of the year following the year in which you purchased the goods or services.

**10) What periods are eligible for a refund?**

The application must relate to the purchase etc. of goods and services for a period of at least three months and no more than one calendar year. However, the period may be shorter if it consists of the remainder of a calendar year. An application of this type may also cover purchases etc. which were not contained in previous applications for the calendar year in question.

**11) Where shall the applications be made?**

The applications are dealt with by SKAT Tønder Udland - Momsrefusion & Momsregistrering, Pionér Alle 1, 6270 Tønder, Denmark.

**12) What is the minimum amount of VAT that can be refunded?**

Where the application relates to a period of at least three months but less than one calendar year, the sum to be refunded must amount to at least DKK 3000. In other cases the sum must be at least DKK 400.

**13) How can the applicant receive an application form?**

Application forms may be requested from the Tax Office or downloaded from the website at [www.skat.dk/english](http://www.skat.dk/english)

**14) What languages may be used for completion of the form?**

Applications may be completed in Danish, German, English or Swedish.

**15) What information is requested on the application form?**

The application must contain information on the applicant's name and address, the nature of the business, the levying authority in the home country and any VAT number, the refund period, information on whether payment is to be made to a bank, the account's registration number and account number, the name of the account holder, the IBAN or BIC number, the name and address of the financial institution, a declaration of the use of the goods and/or services covered by the application, information on enclosed documents and a signature. The application form and information in the above languages can be downloaded from the Tax Administration's website at [www.skat.dk/English](http://www.skat.dk/English)

**16) Is any information optional? If yes, what information?**

No.

**17) Who is authorised to sign the application form?**

Applicant or applicant's agent.

**18) What evidence is required to support an application?**

The application must be accompanied by original invoices or import documents. The application must be accompanied by a certificate from a competent authority confirming that the business is a commercial enterprise in the home country. The certificate is valid for one year.

**19) What time-limits does your country apply to making a refund?**

Consideration of duly received and documented applications will be completed no later than eight months after the Tax Office has received the application.

**IV. ELIGIBILITY– ARTICLE 4(2)**

**20) Are there any other conditions applicable?**

No.

**21) Are certain types of expenditure excluded and if so which?**

- food for the owner and employees of the business
- acquisition and ongoing maintenance of accommodation for the owner and employees of the business
- acquisition and maintenance of, for example, vacation premises, holiday cottages for the employees of the business
- entertainment, representation and presents
- acquisition, repair and operation of motor vehicles designed for transportation of no more than nine persons
- payment in kind to the employees of the business

**V. MAJOR DIFFERENCES BETWEEN REFUNDS UNDER THE 13TH AND THE 8TH (79/1072/EEC) DIRECTIVE**

**22) What are the main procedural differences between applying for a VAT refund based on the 8th Directive and a refund based on the 13th Directive?**

No major differences.

**23) Do certain types of expenditure give rise to refund under the 8th Directive but not under the 13th Directive? If yes, please specify the types of expenditure.**

No.