

A.L. 220 ta' l-2004

**ATT DWAR TAXXA FUQ IL-VALUR MIŻJUD
(KAP. 406)**

**Regolamenti ta' l-2004 dwar Taxxa fuq il-Valur Miżjud
(Rifużjoni ta' Taxxa fuq il-Valur Miżjud lill-persuni taxxabli
mhux stabbiliti fit-territorju tal-Komunità kif ukoll persuni
taxxabli mhux stabbiliti f'Malta iżda stabbiliti fit-territorju
tal-Komunità u li jwettqu f'Malta operazzjonijiet mhux
permessi ghar-rifużjoni taht ir-regolament 2 (a) u (b) ta'
l-Avviż Legali Nru. 219)**

BIS-SAHHA tas-setghat moghtija bl-artikoli 25 u 75 ta' l-Att
dwar it-Taxxa fuq il-Valur Miżjud, hawnhekk iżjed 'il quddiem
imsejjah "l-Att", il-Prim Ministru u Ministru tal-Finanzi ghamel
dawn ir-regolamenti li ġejjin:-

1. (1) It-titolu ta' dawn ir-regolamenti hu Regolamenti ta' l-2004 dwar Taxxa fuq il-Valur Miżjud (Rifużjoni ta' Taxxa fuq il-Valur Miżjud lill-persuni taxxabli mhux stabbiliti fit-territorju tal-Komunità kif ukoll persuni taxxabli mhux stabbiliti f'Malta iżda stabbiliti fit-territorju tal-Komunità u li jwettqu f'Malta operazzjonijiet mhux permessi ghar-rifużjoni taht ir-regolament 2 (a) u (b) ta' l-Avviż Legali 219).

Titolu u
bidu fis-sehh.

(2) Dawn ir-regolamenti ghandhom jidhlu fis-sehh fl-1 ta' Mejju 2004, u ghandhom japplikaw unikament ghal *input tax* li jkollha tithallas f'dik id-data jew wara dik id-data.

2. Ghall-finijiet ta' dawn ir-regolamenti, sakemm ir-rabta tal-kliem ma tehtiegx xort'ohra:

Tifsir.

(1) "Persuna taxxabli mhux stabbilita fit-territorju tal-Komunità" tfisser persuna taxxabli li matul il-perjodu ta' provvista in kwistjoni, ma jkollhiex in-negozju taghha lanqas stabbiliment fiss li minnu twettaq l-attività tan-negozju taghha, jew, jekk ma jkun jeżisti ebda negozju jew post fiss bhal dak, l-indirizz permanenti taghha jew il-post normali tar-residenza fit-territorju tal-Komunità, u li, matul l-istess perjodu, ma tkun ipprovdiet ebda oġġetti jew servizzi meqjusa li jkunu ġew provduti f'Malta, bl-eċċezzjoni:

(a) ta' servizzi ta' trasport u servizzi anċillari għal dan eżentati skond, sal-limitu li dawn jagħmlu parti mill-valur taxxabli, skond il-partita 12 tas-Seba' Skeda li tinsab ma' l-Att, u tal-partiti 1, 2, 4(2), 4(3), 5, 6, 7, u 8(1) tat-Taqsima Wiehed tal-Hames Skeda li tinsab ma' l-Att;

(b) ta' servizzi provduti fil-każi fejn it-taxxa tithallas unikament mill-persuni li lilhom jiġu provduti dawk is-servizzi, skond il-partiti 7, 9, 10, 11(1) u 12 tat-Tielet Skeda li tinsab ma' l-Att, fejn is-servizzi huma provduti u mwettqa minn persuna taxxabli residenti barra minn Malta;

(2) "Territorju tal-Komunità" għandha tfisser it-territorji definiti fis-Sittax-il Skeda li tinsab ma' l-Att.

(3) "Persuna taxxabli mhux stabbilita f'Malta" tfisser persuna taxxabli li matul iż-żmien tal-provvista in kwistjoni, ma jkollhiex il-post tagħha ta' l-attività ekonomika lanqas stabbiliment fiss li minnu twettaq l-attività tan-negozju tagħha, jew, jekk ma jkun jeżisti ebda negozju jew post fiss bħal dak, id-domicilju jew il-post normali ta' residenza f'Malta.

Rifużjoni.

3. (1) Mingħajr preġudizzju għar-regolamenti 4 u 5 ta' dawn ir-regolamenti, il-Kummissarju tal-VAT għandu jirrifondi lil kull persuna taxxabli li ma tkunx stabbilita fit-territorju tal-Komunità, bla hsara għall-kondizzjonijiet imniżżla hawn taht, kull taxxa fuq il-valur miżjud imħallsa fir-rigward ta' servizzi mogħtija jew proprjetà mobbli provduta lilha f'Malta minn persuni ohra taxxabli jew imħallsa fir-rigward ta' importazzjonijiet ta' oġġetti f'Malta sal-limitu li dawn l-oġġetti u s-servizzi jintużaw għall-finijiet tal-provvista ta' servizzi msemija fir-regolament 2 (1) (a) u (b) ta' dawn ir-regolamenti.

(2) Mingħajr preġudizzju għar-regolamenti 4 u 5 ta' dawn ir-regolamenti, il-Kummissarju tal-VAT għandu jirrifondi lil kull persuna taxxabli li ma tkunx stabbilita f'Malta iżda fit-territorju tal-Komunità, bla hsara għall-kondizzjonijiet imniżżla hawn taht, kull taxxa fuq il-valur miżjud imħallsa fir-rigward ta' servizzi mogħtija jew proprjetà mobbli provduta lilha f'Malta minn persuni ohra taxxabli jew imħallsa fir-rigward ta' importazzjoni ta' oġġetti f'Malta sal-limitu li dawk l-oġġetti u s-servizzi jintużaw għall-finijiet tal-provvista ta' servizzi msemija fl-artikolu 22(4)(ċ) ta' l-Att jew għall-finijiet ta' provvisti ohra minbarra dawk imsemija fir-Regolamenti ta' l-2004 dwar Taxxa fuq il-Valur Miżjud (Rifużjoni ta' Taxxa fuq il-Valur Miżjud lill-persuni taxxabli mhux stabbiliti f'Malta iżda stabbiliti fit-territorju tal-Komunità u li jwettqu biss

f' Malta operazzjonijiet permessi b' dawn ir-regolamenti li ghalihom m'hemmx il-htieġa li tirreġistra taht l-artikolu 10 ta' l-Att.

(3) Rifużjonijiet lill-persuni taxxabbli mhux stabbilti fit-territorju tal-Komunità ghandhom jintgħamlu bil-kondizzjoni li jingħataw minn pajjiżi terzi vantaġġi komparabbli fir-rigward ta' taxxi fuq il-konsum, bl-eċċezzjoni ta' rifużjonijiet ta' *input VAT* li jirrelataw mal-provvista ta' servizzi elettronici provduti minn persuni taxxabbli reġistrati fit-territorju tal-Komunità taht l-iskema speċjali msemmija fit-Taqsima Seba' ta' l-Erbatax-il Skeda li tinsab ma' l-Att.

(4) Il-Kummissarju jista', permezz ta' avviż bil-miktub, jehtieġ il-hatra ta' rappreżentant tat-taxxa, bl-eċċezzjoni ta' persuni taxxabbli stabbilti fit-territorju tal-Komunità u l-persuni taxxabbli li jipprovdu s-servizzi elettronici msemmija fil-paragrafu (3) ta' dan ir-regolament.

4. (1) Ir-rifużjonijiet imsemmija fil-paragrafu (1) tar-regolament 3 ghandhom jingħataw fuq applikazzjoni mill-persuna taxxabbli fuq il-formola preskritta fl-Ewwel Skeda li tinsab ma' dawn ir-regolamenti. Dik l-applikazzjoni ghandha timtela jew fil-lingwa Maltija jew fil-lingwa Inġliża u ghandha tintbagħat lill-Kummissarju tal-VAT, Centrepoin Building, Ta' Paris Road, Birkirkara, CMR 02, Malta, fi żmien sitt xhur mit-tmiem tas-sena kalendarja li fiha t-taxxa saret dovuta.

Kif wiehed japplika.

Jekk l-applikazzjoni tkun tirrelata għal perjodu ta' anqas minn sena kalendarja iżda mhux anqas minn tliet xhur, l-ammont li għalih tintgħamel l-applikazzjoni ma jistax ikun ta' anqas minn tmenin lira (Lm80); iżda jekk l-applikazzjoni tirrelata ma' perjodu ta' sena jew mal-bqija tas-sena kalendarja, l-ammont ma jistax ikun ta' anqas minn għaxar liri (Lm10).

Il-Kummissarju jista' jtella' 'l fuq jew inizzel l-isfel sa 10 fil-mija, il-figuri li jirriżultaw minn din l-konverżjoni fil-munita nazzjonali.

(2) L-applikazzjoni għandu jkun fiha it-tagħrif u, jew dokumentazzjoni li ġejjin:

(a) ċertifikat ufficjali mhejji fuq il-formola preskritta fit-Tieni Skeda li tinsab ma' dawn ir-regolamenti, miktub bil-lingwa Maltija jew bil-lingwa Inġliża u endorsjat mill-awtorità kompetenti tal-pajjiż li fih il-persuna taxxabbli tkun reġistrata għall-VAT jew fejn teżerċità l-attività ekonomika tagħha;

(b) l-oriġinali tal-fatturi validi u, jew id-dokumenti validi ta' l-importazzjoni;

(ċ) attestazzjoni tar-reċiproċità għall-persuni taxxabli mhux stabbiliti fil-Komunità hlief għall-persuni taxxabli li jipprovdu s-servizzi elettronici msemmija fil-paragrafu (3) tar-regolament 3 ta' dawn ir-regolamenti.

(3) Ir-rifużjoni ma ghandhiex tinghata:

(a) Fir-rigward ta' rifużjonijiet lill-persuni taxxabli mhux stabbiliti fit-territorju tal-Komunità taht kondizzjonijiet li jkunu aktar favorevoli minn dawk applikati lill-persuni taxxabli fil-Komunità;

(b) fuq provvisti maghmula minn dik il-persuna taxxabli fejn in-negozju tagħha kien ikun, min-natura tiegħu stess, jitqies bħala eżenti bla kreditu kieku dak in-negozju kien twettaq f'Malta.

Deċiżjonijiet.

5. (1) Deċiżjonijiet dwar applikazzjonijiet għar-rifużjoni għandhom jinghataw fi żmien sitt xhur mid-data meta l-applikazzjonijiet, flimkien ma' dokumenti meħtieġa kollha mitluba taht dawn ir-regolamenti, għall-eżami ta' l-applikazzjoni, jiġu riċevuti mill-Kummissarju. Ir-rifużjonijiet għandhom isiru qabel it-tmien ta' dan il-perjodu, fuq it-talba ta' l-applikant, jew f'Malta jew fil-pajjiż fejn ikun stabbilit. Fil-każ imsemmi l-ahhar, l-ispejjeż tal-bank għat-trasferiment għandhom jithallsu mill-applikant.

(2) Il-Kummissarju għandu jiddikjara r-raġuni għar-rifjut ta' kull applikazzjoni. Appelli kontra dak ir-rifjut jistgħu jiġu presentati lill-Bord ta' l-Appelli dwar Taxxa fuq il-Valur Miżjud f'Malta, suġġetti għall-istess kondizzjonijiet fir-rigward tal-forma u l-limiti ta' żmien bħal dawk li jirregolaw talbiet għar-rifużjoni maghmula minn persuni taxxabli stabbiliti f'Malta.

Applikazzjoni
frawdolenti.

6. Fejn rifużjoni tkun inkisbet frawdolentement jew b'xi mod iehor irregolari, il-Kummissarju għandu jipproċedi direttament biex jirkupra l-ammonti mħallsa hażin u kull penalitajiet u mgħax imposti bir-regolament 7 ta' dawn ir-regolamenti, mingħajr preġudizzju għad-disposizzjonijiet li jirrelataw ma' l-assistenza reċiproka fl-irkupru ta' taxxa fuq il-valur miżjud.

Fil-każ ta' applikazzjonijiet frawdolenti li ma jistgħux jintgħamlu suġġetti għall-penali amministrattiva, il-Kummissarju għandu jirrifjuta għal massimu ta' sentejn mid-data li fiha kienet

saret l-applikazzjoni frawdolenti kull rifużjoni ohra lill-persuna taxxabli involuta. Fejn penali amministrattiva tkun ġiet imposta u mgħax isir dovut, iżda ma jkunux thallsu, il-Kummissarju għandu jissospendi kull rifużjoni ohra lill-persuna taxxabli involuta sakemm ikunu thallsu. B'żieda l-Kummissarju għandu jkollu d-dritt li jnaqqas dik il-penali amministrattiva u mgħax minn xi rifużjonijiet futuri mitluba minn dik il-persuna taxxabli.

7. Fejn rifużjoni tkun inkisbet frawdolentement jew b'mod irregolari iehor, kif imniżżel fir-regolament 5 ta' dawn ir-regolamenti, penali amministrattiva ekwivalenti għal għoxrin fil-mija ta' l-ammont riċevut indebitament għandha ssir dovuta, flimkien ma' mgħax bir-rata ta' wiehed fil-mija għal kull xahar jew parti minnu, liema mgħax għandu jibda jiddekorri mid-data tal-hlas ta' l-ammont riċevut indebitament sad-data li fiha dak l-ammont flimkien mal-penali amministrattiva u l-imghax jithallas lura lill-Kummissarju:

Penali
amministrattiva
u mgħax.

Iżda l-ammont ta' dik il-penali amministrattiva u mgħax mehuda flimkien ma għandux jeċċedi l-ammont miksub frawdolentement jew b'mod irregolari iehor.

8. Il-hlas tar-rifużjoni għandu jsir f'ewro jew fil-munita nazzjonali, skond l-għażla tal-persuna taxxabli permezz ta' ċekk bankarju mpustat fl-indirizz muri fuq l-applikazzjoni.

Kif isir il-hlas.

9. (1) Għall-finijiet ta' dawn ir-regolamenti, l-eligibilità għar-rifużjoni għandha tiġi stabbilità skond id-disposizzjonijiet ta' l-artikoli 22 u 23 ta' l-Att.

Eligibilità.

(2) Dawn ir-regolamenti ma għandhomx jghoddu għall-provvista ta' oġġetti li huma eżenti jew li jistgħu jiġu eżentati skond il-partita 1(2) tat-Taqsima Wiehed tal-Hames Skeda li tinsab ma' l-Att.

10 Statement itemising VAT amounts relating to the period covered by this application

- 1) Each document submitted should be consecutively numbered starting with 1. The number should be inserted in the top right-hand corner of the face of the document. Enter details across the columns in respect of each invoice etc. submitted. If sufficient space is not available you must use a continuation sheet, headed with your tax registration number, endorsed Box 10 and attached firmly to the application form.
- 2) You are reminded that when tax is incurred by taxable persons who receive VAT group treatment, the group representative member must apply on behalf of all the members. As the supporting invoices produced will not necessarily be addressed to the representative member, the status of certificate must also contain the names of those group members who incurred the tax.

Number	Nature of goods or services	Name, VAT Registration number (if known) and address of supplier of goods or services	Date and number of invoice or import document	Amount of tax refund applied for	FOR OFFICIAL USE ONLY
					C/F

CERTIFICATE OF STATUS OF TAXABLE PERSON

The undersigned
(Name and address of competent authority)

certifies that
(Surname and forenames or name of firm)

.....
(Nature of activity)

.....
(Address of the establishment)

is a taxable person for the purposes of value added tax, his registration number being ⁽¹⁾

.....

.....
(Date)



.....
(Signature, name and grade)

⁽¹⁾ If the applicant does not have a VAT registration number, the competent authority shall state the reason for this.

L.N. 220 of 2004

**VALUE ADDED TAX ACT
(CAP. 406)**

Value Added Tax (Refund of Value Added Tax to taxable persons not established in the territory of the Community as well as taxable persons not established in Malta but established in the territory of the Community and who realise in Malta operations not allowed for refund under regulation 2 (a) and (b) of Legal Notice No. 219) Regulations, 2004

IN exercise of the powers conferred by articles 25 and 75 of the Value Added Tax Act, hereinafter referred to as “the Act”, the Prime Minister and Minister of Finance has made the following regulations:-

1. (1) The title of these regulations is the Value Added Tax (Refund of Value Added Tax to taxable persons not established in the territory of the Community as well as taxable persons not established in Malta but established in the territory of the Community and who realise in Malta operations not allowed for refund under regulation 2 (a) and (b) of Legal Notice 219) Regulations, 2004. Citation and commencement.

(2) These regulations shall come into force on 1st May, 2004, and shall apply solely to input tax that becomes chargeable on or after that date.

2. For the purposes of these regulations, unless the context otherwise requires: Interpretation.

(1) “A taxable person not established within the territory of the Community” shall mean a taxable person who during the time of supply in question, does not have his business nor a fixed establishment from which business transactions are effected, or, if no such business or fixed establishment exists, his permanent address or usual place of residence in the territory of the Community, and who, during the same period, has supplied no goods or services deemed to have been supplied in Malta, with the exception of:

(a) transport services and services ancillary thereto exempted pursuant, insofar as these form part of the taxable value, in accordance with item 12 of the Seventh Schedule to

the Act, and items 1, 2, 4(2), 4(3), 5, 6, 7 and 8(1) of Part One of the Fifth Schedule to the Act;

(b) services provided in cases where tax is paid solely by the persons to whom they are supplied, pursuant to items 7, 9, 10, 11 (1) and 12 of the Third Schedule to the Act, where the services are supplied and carried out by a taxable person resident abroad.

(2) “Territory of the Community” shall mean the territories defined in the Sixteenth Schedule to the Act;

(3) “A taxable person not established in Malta” shall mean a taxable person who during the time of supply in question, does not have his place of his economic activity nor a fixed establishment from which business transactions are effected, or, if no such place of his economic activity or fixed establishment exists, his domicile or his normal place of residence in Malta.

Refunds.

3. (1) Without prejudice to regulations 4 and 5 of these regulations, the Commissioner of VAT shall refund to any taxable person not established within the territory of the Community, subject to the conditions set out below, any value added tax charged in respect of services rendered or movable property supplied to him in Malta by other taxable persons or charged in respect of the importation of goods into Malta, in so far as such goods and services are used for the purposes of the provision of services referred to in regulation 2 (1) (a) and (b) of these regulations.

(2) Without prejudice to regulations 4 and 5 of these regulations, the Commissioner of VAT shall refund to any taxable person not established in Malta but in the territory of the Community, subject to the conditions set out below, any value added tax charged in respect of services rendered or movable property supplied to him in Malta by other taxable persons or charged in respect of the importation of goods into Malta, in so far as such goods and services are used for the purposes of the supplies referred to in Article 22(4)(c) of the Act or for the purposes of other supplies than those mentioned in Value Added Tax (Refund of Value Added Tax to taxable persons not established in Malta but established in the territory of the Community and who realise only in Malta operations allowed by these regulations), Regulations, 2004 for which they should not register in Malta under article 10 of the Act.

(3) Refunds to taxable persons not established in the territory of the Community shall be made conditional upon the

granting by third states of comparable advantages regarding turnover taxes, with the exception of refunds of input VAT related to electronically supplied services provided by taxable persons registered in the territory of the Community under the special scheme referred to in Part Seven of the Fourteenth Schedule to the Act.

(4) The Commissioner may, by means of a notice in writing, require the appointment of a tax representative, with the exception of taxable persons established in the territory of the Community and taxable persons providing electronically supplied services referred to in paragraph (3) of this regulation.

4. (1) The refunds referred to in paragraph (1) of regulation 3 shall be granted upon application by the taxable person on the form prescribed in the First Schedule to these regulations. Such application shall be completed either in the Maltese language or in the English language and shall be submitted to the Commissioner of VAT, Centrepont Building, Ta' Paris Road, Birkirkara, CMR 02, Malta, within six months from the end of the calendar year in which the tax became chargeable. Manner of application.

If the application relates to a period of less than one calendar year but not less than three months, the amount for which the application is made may not be less than eighty liri (Lm80); if the application relates to a period of one calendar year or the remainder of a calendar year, the amount may not be less than ten liri (LM10).

The Commissioner may round up or down, by up to 10 percent, the figures resulting from this conversion into national currency.

(2) The application shall contain the following information and, or documentation:

(a) an official certificate drawn up on the form prescribed in the Second Schedule to these regulations completed either in the Maltese language or in the English language, and endorsed by the competent authority of the country where that taxable person is registered for VAT or where he exercises his economic activity;

(b) the original valid invoices and, or valid importation documents;

(c) an attest of reciprocity for taxable persons not established within the Community except for taxable persons

providing electronically supplied services referred to in paragraph (3) of regulation 3 of these regulations.

(3) Refund may not be granted:

(a) With respect to refunds to taxable persons not established in the territory of the Community, under conditions which are more favourable than those applied to Community taxable persons;

(b) on supplies made by that taxable person where his business would, by its nature, be treated as exempt without credit if such business had been carried on in Malta.

Decisions.

5. (1) Decisions concerning applications for refund shall be given within six months from the date when the applications, accompanied by all the necessary documents required under these regulations for the examination of the application, are received by the Commissioner. Refunds shall be made before the end of this period, at the applicant's request, either in Malta or in the country where he is established. In the latter case, the bank charges for the transfer shall be payable by the applicant.

(2) The Commissioner shall state the ground for refusal of an application. Appeals against such refusal may be made to the Value Added Tax Appeals Board in Malta, subject to the same conditions as to form and time limits as those governing claims for refund made by taxable persons established in Malta.

Fraudulent application.

6. Where a refund has been obtained in a fraudulent or in any other irregular manner, the Commissioner shall proceed directly to recover the amounts wrongly paid and any penalties and interest imposed by regulation 7 of these regulations, without prejudice to the provisions relating to mutual assistance in the recovery of value added tax.

In the case of fraudulent applications which cannot be made the subject of an administrative penalty, the Commissioner shall refuse for a maximum period of two years from the date on which the fraudulent application was made any further refund to the taxable person concerned. Where an administrative penalty had been imposed and interest has become due, but has not been paid, the Commissioner shall suspend any further refund to the taxable person concerned until it has been paid. Furthermore the Commissioner shall have the right to deduct such administrative penalty and interest from any future refunds claimed by that taxable person.

7. Where a refund has been obtained in a fraudulent or any other irregular manner, as outlined in regulation 6 of these regulations, an administrative penalty equivalent to twenty per cent of the amount unduly received shall become due, together with interest at the rate of one per cent per month or part thereof, which interest shall start to run from the date of payment of the amount unduly received to the date when such amount together with the administrative penalty and interest is paid back to the Commissioner:

Administrative
penalty and
interest.

Provided that the amount of such administrative penalty and interest taken together shall not exceed the amount obtained in a fraudulent or any other irregular manner.

8. The payment of the refund shall be made in euro or in national currency, according to the choice of the taxable person, by bank draft posted to the address shown on the application.

Method of
payment.

9. (1) For the purposes of these regulations, eligibility for refunds shall be determined in accordance with the provisions of articles 22 and 23 of the Act.

Eligibility.

(2) These regulations shall not apply to supplies of goods, which are or may be exempted under item 1(2) of Part One of the Fifth Schedule to the Act.

APPLICATION FOR REFUND OF VALUE ADDED TAX
BY A BUSINESS PERSON NOT REGISTERED IN MALTA
(Please read the explanatory notes before completing the application form)

Is this your first application?
If not, please give tax reference number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Receipt stamp



COMMISSIONER OF VAT
VALUE ADDED TAX DEPARTMENT
CENTRE POINT BUILDING
TA' PARIS ROAD
BIRKIRKARA, MALTA
CMR 02

- 1 Surname and forenames or name of firm of applicant

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Street and house number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Postal code, place and country

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
- 2 Nature of applicant's business _____
- 3 Particulars of the tax office and VAT registration number in the country in which the applicant is established or has his domicile or normal place of residence _____
- 4 Period to which the application refers

	from		month	year	to		month	year
--	------	--	-------	------	----	--	-------	------
- 5 Total Amount of refund requested (in figures)
(see overleaf for itemised list)

--	--	--	--	--	--	--	--	--	--
- 6 The applicant requests the refund of the amount shown in 5 in the manner described in 7.
- 7 Method of settlement requested (*)

<input type="checkbox"/>	Bank Account	<input type="checkbox"/>	Postal Account
--------------------------	--------------	--------------------------	----------------

Account number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

 Account in the name of

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

 Name and address of the financial body

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Code number of financial body

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
- 8 Number of documents enclosed: Invoices: Import documents:
- 9 The applicant hereby declares:

(a) that the goods or services specified overleaf were used for his activities as a taxable person during:

(b) that in the country in which the refund is being requested, and during the period covered by this application, he engaged in:

(*) no supply of goods and services,

(*) only the provision of services in respect of which tax is payable solely by the person to whom they are supplied,

(*) only in the provision of certain exempted transport services and services ancillary thereto;

(c) that the particulars given in this application are true.

The applicant undertakes to pay back any monies wrongfully obtained.

(*) Insert X in the appropriate box ►

(*) Insert X in the appropriate box ►

....., on
(Place) (Date) (Signature)

CERTIFICATE OF STATUS OF TAXABLE PERSON

The undersigned
(Name and address of competent authority)

certifies that
(Surname and forenames or name of firm)

.....
(Nature of activity)

.....
(Address of the establishment)

is a taxable person for the purposes of value added tax, his registration number being ⁽¹⁾

.....

.....
(Date)



.....
(Signature, name and grade)

⁽¹⁾ If the applicant does not have a VAT registration number, the competent authority shall state the reason for this.