

## VAT Reclaim

For “taxable persons” (natural or legal persons who independently carry out deliveries of goods or services in the context of economic activity in their State of establishment) located outside France but established within the European Union:

a) **If you have a permanent establishment in France and the expenses subject to VAT are attributable to the permanent establishment located in France:** The VAT on expenses is deductible according to the ordinary conditions on the VAT declarations filed by the permanent establishment in France.

b) **If you do not have a permanent establishment in France:** taxable persons established in another Member State of the European Union then France may obtain reimbursement of the VAT incurred in France in the context of an economic activity, which has been regularly invoiced to them if they have not had the seat of their economic activity or a permanent establishment from which the operations were carried out or, failing that, their domicile or habitual residence, and that they did not deliver goods or provide services located in France (and therefore submitted to French VAT).

To benefit from the refund of the VAT, the taxable person not established in France must send a request for a refund to the tax department. This request is submitted through a portal made available to it by the Member State of the European Union where it is established. The refund request is submitted no later than September 30 of the calendar year following the period to which it applies.

The taxable person must attach a copy of the invoice electronically to the reimbursement request when the tax base shown on the invoice is equal to or greater than 1.000 euros.

For taxable persons (natural or legal persons who independently carry out deliveries of goods or services in the context of economic activity in their State of establishment) located outside the European Union:

Taxable persons established outside the European Union may obtain reimbursement of the VAT incurred in France which has been regularly invoiced to them if, during the period for which their request for reimbursement is made, they did not have their registered office in France of their economic activity or a permanent establishment from which the operations are carried out or, failing that, their domicile or their habitual residence and who have not made deliveries of goods or services deemed to have taken place in France.

The tax to be refunded is determined according to the rules of the right to deduction applicable in France

The reimbursement request may be submitted as of the month following a calendar quarter or, where applicable, each calendar year. It must be filed no later than 6 months following the end of the calendar year during which the tax to be refunded became due, i.e., until 30 June N+ 1.

The taxable person established outside the European Union must designate a tax representative established in France who undertakes to fulfill the formalities and obligations necessary to obtain reimbursement (this may be a French company providing services, invested in a mandate to this effect)

The tax representative may be required to present a solvent guarantee, guaranteeing compliance by the beneficiary of the reimbursement with his obligation to reimburse.

The request for reimbursement must be filed in a single copy with the General Directorate of Public Finances. It must be accompanied by the original invoices establishing the amounts of French VAT borne by the taxable person established outside the European Union. The mandatory form is form n°3559-bis CERF A n° 10633.