

Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State

Article 1	This Directive lays down the detailed rules for the refund...
Article 2	For the purposes of this Directive, the following definitions shall...
Article 3	This Directive shall apply to any taxable person not established...
Article 4	This Directive shall not apply to: amounts of VAT which,...
Article 5	Each Member State shall refund to any taxable person not...
Article 6	To be eligible for a refund in the Member State...
Article 7	To obtain a refund of VAT in the Member State...
Article 8	(1) The refund application shall contain the following information:
Article 9	(1) In the refund application, the nature of the goods...
Article 10	Without prejudice to requests for information under Article 20, the...
Article 11	The Member State of refund may require the applicant to...
Article 12	The Member State of refund may specify which language or...
Article 13	If subsequent to the submission of the refund application the...
Article 14	(1) The refund application shall relate to the following:
Article 15	(1) The refund application shall be submitted to the Member...
Article 16	The refund period shall not be more than one calendar...
Article 17	If the refund application relates to a refund period of...
Article 18	(1) The Member State of establishment shall not forward the...
Article 19	(1) The Member State of refund shall notify the applicant...
Article 20	(1) Where the Member State of refund considers that it...
Article 21	Where the Member State of refund requests additional information, it...
Article 22	(1) Where the refund application is approved, refunds of the...
Article 23	(1) Where the refund application is refused in whole or...
Article 24	(1) Where a refund has been obtained in a fraudulent...
Article 25	The Member State of refund shall take into account as...
Article 26	Interest shall be due to the applicant by the Member...
Article 27	(1) Interest shall be calculated from the day following the...
Article 28	(1) This Directive shall apply to refund applications submitted after...
Article 29	(1) Member States shall bring into force the laws, regulations...
Article 30	This Directive shall enter into force on the day of...
Article 31	This Directive is addressed to the Member States.

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

- (1) [OJ C 285 E, 22.11.2006, p. 122.](#)
- (2) [OJ C 28, 3.2.2006, p. 86.](#)
- (3) [OJ L 331, 27.12.1979, p. 11.](#) Directive as last amended by Directive 2006/98/EC ([OJ L 363, 20.12.2006, p. 129](#)).
- (4) [OJ L 347, 11.12.2006, p. 1.](#) Directive as last amended by Directive 2007/75/EC ([OJ L 346, 29.12.2007, p. 13](#)).
- (5) [OJ C 321, 31.12.2003, p. 1.](#)