

VAT refund in Poland – due date reminder – 30 June 2009!

Please note that the deadline for submission of VAT refund applications for 2008 falls on 30 June 2009

Foreign entities which do not have their seat (place of residence) or place of conducting business activities in Poland may, on a reciprocal basis, apply for a refund of VAT incurred on purchases of goods and services performed in Poland.

Who is entitled to a VAT refund?

In general, foreign companies, which are not registered for VAT in Poland and receive invoices with Polish VAT.

Conditions for obtaining a refund

In order to apply for a refund of VAT the following conditions have to be met:

- The applicant should be a registered VAT payer or a registered payer of a similar tax in the country where it has its registered seat, place of residence or place of conducting business activities.
- The applicant is not registered for VAT purposes in Poland.

- The applicant does not conduct VAT-able activities in Poland, except for the activities listed in the relevant decree.

A VAT refund may be obtained if, based on the provisions of the Polish VAT Law, Polish entities in the same circumstances would be entitled to recover input VAT or obtain a VAT refund. Therefore, all special provisions listed in the Polish VAT Law will apply.

Please note that in order to obtain a refund, all of the formalities of the VAT refund procedure must be strictly complied with, i.e. the application has to be made in Polish and refer to the appropriate period.

In our experience, the tax office will refuse to grant a VAT refund if any formal errors occur.

Therefore, we are pleased to offer you our assistance in applying for a VAT refund for foreign Companies

Penalty interest on late refunds

We have recently obtained a positive judgment of the District Administrative Court for one of our clients, awarding interest for the period exceeding 6 months taken to process the application.

Bearing in mind repeated situations where the refund procedure has been prolonged by the tax authorities, we may also assist with preparation of a motion to claim interest, as well as representing foreign entities in further proceedings.

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