

- Unofficial translation -

Information on the application deadline for VAT refund claims from non-EU countries for the calendar year 2019

Entrepreneurs established in a non-EU country must submit their VAT refund claims to the (German) Bundeszentralamt für Steuern (BZSt) for the calendar year 2019 by 30 June 2020. The BZSt must receive the application within this period:

- the electronically submitted VAT refund application (via BZSt online portal)

and

- the original invoices and import documents to be presented.

In order to mitigate the economic consequences of the COVID 19 pandemic, the following shall apply in cases where operators or their authorised representatives are unable to submit their applications for 2019 by 30 June 2020:

- Submit the VAT refund application and the original documents to be submitted as soon as possible.
- Give a brief explanation of why you were unable to meet the application deadline.

If you submit your refund application in such a way that it is not received by BZSt until after 30 September 2020, please proceed as follows:

- Submit the VAT refund application and the original documents to be submitted as soon as possible, but no later than one month after the circumstance that prevented you from submitting the application has ceased to exist

and

- Please provide - also within one month after the removal of the obstacle - a meaningful explanation of why you were unable to meet the application deadline.

(Source, BZSt,

https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/Vorsteuerverguetung/UnternehmerDrittstaaten/unternehmerdrittstaaten_node.html#aktuelles dd. 14 May 2020)