For taxable persons of another Member State

REFUND OF VAT TO A TAXABLE PERSON OF ANOTHER MEMBER STATE

Since 2010, the VAT refund regime for taxable persons of other Member States has changed.

Therefore, an electronic refund request will be received through a respective portal to the Estonian tax authority, which will start processing the application. The application must be submitted no later than by 30 September of the calendar year following the refund period. VAT is refunded if the amount of VAT in a calendar year is at least 50 euros and for a shorter period 400 euros. A more detailed procedure for the refund of VAT paid in Estonia by a taxable person of a foreign state has been established by a regulation of the Minister of Finance.

A taxable person of another Member State is entitled to a refund of VAT only on goods and services in respect of which the Estonian taxable person is also entitled to deduct input VAT. For example, VAT cannot be refunded if goods or services were acquired to receive guests, cater for or accommodate staff (except in the case of a business trip).

More information: **EU VAT refund system**.

Additional information

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