

Refund of VAT paid in Estonia

Legislation

§§ 34-35 of the Value Added Tax Act (hereinafter VAT Act)

Regulation No 66 of the Minister of Finance of 18 December 2009 “The procedure for the refund of value added tax to foreign taxable persons, the format of applications for such refunds of value added tax and the procedure for the refund of value added tax to persons who export goods as humanitarian aid”

Council Directive 2008/9/EC (EU Member States)

Thirteenth Council Directive 86/560/EEC (non-EU states)

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