

## **EVR - OUTWARD**

### **Electronic VAT Refund Guidance for IE Vat Registered entities claiming a Refund of VAT incurred in other Member States**



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## Introduction

Irish VAT registered businesses may reclaim VAT incurred in other EU Member States (OMS) through an EU wide refund application mechanism, 'Electronic VAT Refund' (EVR). Irish Vat registered businesses and/or their agents must submit their refund application on Revenue Online Service (ROS). Refund applications submitted through ROS, i.e. in their Member State of establishment (MSE), are then directed to the Tax Authorities in the Member State of refund (MSR). For example, an Irish Vat registered business who has incurred Vat in Spain will claim through ROS, and the system will direct the claim to the Spanish tax authority.

### 1. General Terms

A claimant must be a taxable person in the claim period, i.e. must be registered for VAT in Ireland. An Irish taxable person cannot be established or have a seat of economic activity in the MSR or must not be obliged to register for VAT in the MSR. There must be a right to deduction in the MSR. The claim periods and amount of VAT claim must meet certain criteria. A refund application must be submitted at the latest on 30<sup>th</sup> September of the calendar year following the year of the refund period, e.g. - for Invoices dated between 1/01/2024 and 31/12/2024 the claimant must have a claim through ROS by 30/09/2025. Claimants are advised to make a claim in advance of this date so that issues arising can be addressed in a timely manner.

### 2. EVR Agent

Agents may make an EVR refund application to another Member State on behalf of a client where,

- Agent has a Tax Advisor Identification Number ([TAIN](#)) number,
- Agent is registered for ROS and
- Agent is linked as the EVR agent.

#### How do I link as EVR agent?

Request to register as EVR agent may be done through MyEnquiries, VAT, Category VAT European Refunds (EVR). Request must include an Agent Link Form signed by both parties.

### 3. VAT Legislation governing EVR Claims

Council Directive 2008/9/EC – 8<sup>th</sup> Directive

Council Directive 2006/112/EC

S101 VATCA 2010 – Refunds to non -established traders

S60 VATCA 2010 – Limitations to deductibility

## 4. Who can reclaim through an EVR submission?

Generally a taxable person that is established in (at least) one EU Member State may seek to reclaim VAT incurred in another EU Member State provided they;

- are not established or otherwise required to be registered for VAT in that other EU Member State, and,
- they are engaged in transactions that give rise to a right of VAT deduction in that other EU Member State.

An IE applicant may seek to reclaim VAT incurred on purchases of goods or services, or on the importation of goods into another Member State, provided that the goods or services are used by the applicant for business purposes. If the goods or services are not fully used for business purposes, then the reclaim should reflect the extent to which they are used for business purposes.

If an applicant does not have full VAT recovery entitlement because, for example, they engage in a mix of taxable and VAT exempt supplies, then the amount of VAT refunded by the foreign Tax Authority will be in accordance with the applicant's VAT recovery entitlement in their Member State of establishment. So, if an Irish established applicant has only 60% VAT recovery entitlement in Ireland, they will only be entitled to reclaim 60% of the foreign VAT incurred for business purposes in other Member States and a Pro Rata Rate adjustment should be created when submitting the claim.

## 5. Who cannot reclaim through EVR submission?

- An IE business entities who are engaged in an exempt activity in the MSR, are not entitled to a refund.
- An applicant who carries on any activity which could make them liable to register for VAT in the Member State from which they are seeking a refund. This would arise where the VAT being reclaimed should be claimed through a VAT return in that Member State and not the EVR mechanism.

## 6. Check Validity of VAT numbers in OMS (Other Member State)

It is good business practice to undertake due diligence when entering a business transaction, particularly with an unknown party. Revenue expects that as legitimate traders you will, on an ongoing basis, assess the integrity of your supply chain and the suppliers, customers, and goods within it.

Status of business registered for VAT in OMS may be checked at [EU VAT validation checker](#).

For further details on protecting your business from involvement in this regard see; [obligations of accountable persons – records](#).

## 7. Contacting Tax Authority of MSR

To follow up on status of any claim submitting to OMS you must contact the tax authority of MSR directly. The contact details available on [EU Website](#), under *Links to other VAT guides*.

## 8. How to claim – IE Claimant.

An applicant must file a foreign VAT reclaim online, with the Tax Authority in their MSE. This means that any Irish applicant must file their EVR submission to the MSR through ROS.

## 9. Timing and frequency of claims.

A VAT reclaim must be for a period of not more than 1 calendar year but typically, not less than 3 calendar months. However, refund applications may be made for a period less than 3 months where the period is for the remainder of the calendar year. Periods may not overlap unless the MSR allows a fifth claim in a year.

Applicants are allowed to submit a maximum of five applications for each Member State in any calendar year, although some Member States may only accept four. Applicants should check with each MSR for their preferences. A Member State is required to decide to approve or reject a VAT reclaim within 4 months, but if a request for further information is made then the time limit is increased to a maximum period of 8 months from initial submission date.

## 10. Claim submission deadline.

An EVR claim must be lodged in Ireland by 30 September in the calendar year following the refund period, e.g., for VAT incurred in the calendar year 2024, applications must be filed by 30 September 2025 in their MSE tax portal, i.e. ROS.

## 11. How much can be claimed.

The total amount of VAT that may be reclaimed must not be less than.

- €400 where the claim is for a period between 3 months and 1 calendar year.
- €50 if the claim is for a calendar year (12 months) or where a claim period includes the month of December.

## 12. Information required to file a claim.

Information required to file an EVR includes the following, as outlined in Article 8 of the 8<sup>th</sup> Directive.

- Name and full address
- E-mail address
- Description of business activity for which goods and services are acquired.

- Refund period covered by application.
- Bank account details (including IBAN and BIC codes)
- Details of each invoice / importation document as follows.
  1. Name and address of each supplier
  2. VAT number of IE supplier, except for VAT at point of entry Art8(2)(b).
  3. Prefix of Member State of refund (e.g., Ireland is IE, France is FR etc.) except for VAT at point of entry Art8(2)(c).
  4. Date and invoice number.
  5. Invoice value before VAT and VAT amount in currency of refund Member State.
  6. Amount of VAT charged which is deductible in Member State of refund.
  7. Nature of the goods and services acquired.

Tax Authorities are entitled to deduct from any VAT repayments being made the cost of any bank charges incurred in making the repayment.

### 13. Interest on incorrect refunds of VAT

If a Tax Authority refunds VAT to a taxpayer on foot of an incorrect application, regardless of whether the error was intentional, reckless or careless, the VAT amount must be repaid to the Tax Authority and interest may be imposed. A Tax Authority may withhold any further refunds of VAT due to such a taxpayer pending the repayment of incorrectly repaid VAT, up to the amount of VAT that was incorrectly repaid.

A Tax Authority must pay interest on amounts of VAT not refunded within certain time frames outlined in Article 21 of the 8<sup>th</sup> Directive.

### 14. What VAT can be reclaimed?

A person involved in international business is very likely to incur costs in various countries on which VAT has been charged. To qualify for a VAT refund, the expenditure on which VAT has been charged must have been incurred for business purposes. VAT on expenditure of a personal nature is not refunded.

The general rule is that if VAT incurred on certain supplies of goods and services is not recoverable by accountable persons established within the territory of the refunding country, a foreign business incurring VAT on such expenses will not be granted a refund either.

Allowable expenditure differs from State to State. If in doubt, applicants should contact the relevant [Member State](#) for clarification before submitting their application.


## 15. How to make an EVR Claim on ROS

You must be registered for [Revenue Online Services](#) (ROS) to access the service. Once you have registered:

- click on the 'My Services' homepage.
- select 'File a Return' option from 'Complete a Form-Online'.
- select 'EVR' from the 'Tax Type' option list.
- select 'EU Vat Refund Applic' from the 'Select a return type' option list.
- click the 'File Return' button.
- enter relevant information for the EVR return.
- proceed to 'Sign and Submit' if applying to more than one Member State in the same period.
- save the application in 'Work in Progress'.

### 15.1 Create a new Claim

- Enter Claim details, select NACE code from list at “select Code” and Nature of Business.
- Currency refers to MSR currency, refer to [EU Website](#).



MY SERVICES

REVENUE RECORD

PROFILE

WORK IN PROGRESS

ADMIN SERVICES

974756OH

[kip to content](#)

### VAT Refund Application

Claim Details

Claim Summary

Declaration

Sign and Submit

Only 5 claims are allowed over a 12 month period.

#### Create a new VAT application

Indicate the refund start/end date and country that applies (note that, once entered, these dates selection cannot be changed):

Start date (dd/mm/yyyy):

End date (dd/mm/yyyy):

Country of Application:

#### Correct an existing application

To correct an existing VAT Application, indicate the reference number:

Application reference number:

#### Create a Pro-Rata Rate Adjustment

Complete all the following information in order to submit a Pro-Rata Rate adjustment.

Start date (dd/mm/yyyy):

End date (dd/mm/yyyy):

Pro Rata Rate:

Address:

Email:

By creating this adjustment the applicant declares that this is the correct Pro-Rata Rate for this period ☐

**Create a new EVR claim**

Period must be at least 3 months and not overlap with previous period, unless period includes month of December. Max claim period 1 calendar year.

Select MSR & Create.

**Correct an existing claim.**

**Pro rata rate adjustment** required where your business deductibility is less than 100%.

[ROS Help](#) | [Exit](#) | [Accessibility](#)  
[Terms & Conditions](#) | [Privacy Policy](#) | [Certificate Policy Statement](#) | [Certification Practice Statement](#)  
[Eolas as Gaeilge](#)

Figure 1: Screenshot showing the EVR Application screen on ROS.



[Skip to content](#)

**Claim Details**

Claim Details

Claim Summary

Declaration

Sign and Submit

\* Indicates a mandatory field

Form Help

i

**Details of Claim**

▼ [Hide Details of Claim fields](#)

Country of Application: United Kingdom

**Nature of business Details**

Nature of business: \*  Select Code

Add Nature of Business

Currency: \* Please select ▼

**Applicant Details**

▼ [Hide Applicant Details fields](#)

Name:

Address: \*

**Applicant Other Details**

Telephone Number:

Email Address: \*

**Applicant EU Trader Id**

VAT Identification Number:

**Bank Account Details**

▶ [Show Bank Account Details fields](#)

**Invoices/Imports**

▶ [Show Invoices/Imports fields](#)

**Attachments**

▶ [Show Attachments fields](#)

Cancel
Next

Figure 2: Screenshot Completing Claim details on ROS.

## 15.2 Uploading Invoice Details

Invoices may be entered one by one in Claim Summary screen on ROS or as a bulk upload using a Comma Separated Value CSV file. The CSV file Template may be found in [ROS Public Interface Test \(PIT\)](#) under EVR.

The CSV file must not be amended in anyway e.g., headings changed/deleted etc. A file name should not include spaces or illegal characters, e.g. :-"!%\_<>\ There is a maximum limit of 1,400 invoices per EVR application.

Codes and subcodes can be found on [EU Website](#)

Type	Import/	Import	Issue Date	Supplier	Supplier	Country	Suppliers	Suppliers	Taxable	VAT	Pro-	Deductible	Goods	Descripti	Language
------	---------	--------	------------	----------	----------	---------	-----------	-----------	---------	-----	------	------------	-------	-----------	----------

	invoice Referenc e	Information (alternative to Import Reference)	(dd/mm/yyyy)	Name	Address		VAT ID/TAX Referenc e Number	VAT ID/TAX Referenc e Number Type	Amount	Amount	Rata Rate	VAT Amount	/Services Code and Subcode 1	on	
--	--------------------------	---	--------------	------	---------	--	--	--	--------	--------	--------------	---------------	---------------------------------------	----	--

### Column Entries

**Type** – Input INV if invoice, SIN if simplified invoice or IMP if Import.

**Import/Invoice Ref.** The number of the import document/Invoice.

**Issue Date.** must be in the format dd/mm/yyyy.

**Supplier Name.** Name/ Company Name as per import/invoice.

**Supplier Address.** Address as per Invoice.

**Import** Information (alternative to import reference) -Where import is from.

**Country.** Enter Country Code, e.g DE for Germany.

**Suppliers VatID/TaxRef Number** – Enter Vat or Tax number.

**Suppliers VatID/TaxRef Number Type** - VATIdentifier or TAXIdentifier must be manually entered manually input.

**Taxable amount.** Enter the amount the Vat applies to.

**Vat Amount.** The amount of Vat applying to the taxable amount.

**Pro Rata Rate** – Can be left blank if not applicable.

**Deductible Vat Amount** – Applies to pro rata rate and can be left blank if not applicable.

**Goods/Services Code and Subcode 1.** Enter the code of good or service being applied for.

**Description and Language Columns.** These can be left empty.

*Figure 3: Screen shot showing example of csv completion*

Invoices/Imports

[▼ Hide Invoices/Imports fields](#)

Please note that there is a limit of 1,400 invoices/imports per application.

Sequence Number: 1

Type: Invoice ▼

Import/Invoice Reference: \*

Import Information (alternative to Import Reference):  \* For imports only

Issue Date (dd/mm/yyyy): \*  [calendar icon]

**Supplier Details**

Name: \*

Address: \*

Country: Please select ▼ \* For imports only

Supplier's VAT Id/TAX Reference Number (as shown on invoice):  \* For invoices only

**Goods/Services Details**

Goods/Services Code and Subcode:  Select Code

Add Goods/Services

**Transaction Description**

Taxable Amount: \*

VAT Amount: \*

**Deduction**

Pro Rata Rate:

Deductible VAT Amount: \*  Calculate

Add next Invoice/Import Populate from CSV

\*Denotes mandatory fields

Figure 4 – Screenshot showing completing Invoice Details.

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## 15.3 Uploading Attachments

To upload attachments:

- select “choose the file”,
  - maximum file size is 5MB
  - filename must not contain illegal characters or spaces.
- You must then select “Add File”.

Attachments are not mandatory for all MSR, refer to each MS for their preferences.

Where the taxable amount on an invoice or importation document is €1,000 or less, €250 or less where an invoice concerns fuel, it is not mandatory to upload invoices with each EVR submission. The documents should be scanned and saved as files of PDF, TIFF or JPEG format and the total attachment size per application must not exceed 5 megabytes. To keep your attachment size within this limit, scan the documents at the lowest resolution, however it must be legible, and you may include the document files in a ‘zip’ file. You cannot include ‘zip’ files within ‘zip’ files.

Where an attachment size exceeds 5 megabytes, remove lower value invoices to reduce the attachment size. Email the balance of invoices to MSR.

However, MSR may request these documents at a later stage to process the claim.

**Attachments**

▼ [Hide Attachments fields](#)

Allowed file types are PDF, TIF and TIFF. The total size of combined files shouldn't exceed 5 Megabytes  
Note that file attachments are only mandatory where the taxable amount on an invoice or importation is over 750.0 British Sterling, or over 200.0 British Sterling if it concerns a fuel transaction

No file chosen

2016Claim.pdf

Figure 5: Screenshot showing upload of Attachments.

## 15.4 Summary Screen

A correction has been made Print

Scroll to line: 10 20 30 40 50

**Total Taxable Amount: 474609.12 Total VAT Amount: 114007.45**  
**Total Deductible Amount: 112933.87 Currency: Kronor**

Seq. No.	Type	Import / Invoice Ref.	Import / Invoice Issuing Date	No. of Goods / Services	Taxable Amount	VAT Amount	Deductible VAT Amount	
1	Invoice	7160	06/03/2019	1	69764.6	17376.15	17376.15	Edit
2	Invoice	3064	22/04/2019	1	18275	0	0	Edit
3	Simplified invoice	101190046	05/07/2019	1	5892	1473	736.5	Edit
4	Simplified invoice	632366	28/06/2019	1	12954.4	3238.6	3238.6	Edit
5	Simplified invoice	5	27/06/2019	1	11272	2818	2818	Edit
6	Invoice	6	03/09/2019	1	1846.2	461.55	461.55	Edit
7	Invoice	7	05/07/2019	1	3739.9	934.98	934.98	Edit

Figure 6: Screenshot showing claim summary.

Sign and submit If EVR application is ready to be transmitted to MSR, sign and submit by entering password. Select sign and submit.

**EU VAT Refund Application** CIVIL TEC CONSTRUCTION LIMITED - 3076317MH

**Step 2**  
Complete the certificate information and click on Sign and Submit to send your Return to Revenue

Form Data **Sign & Submit** Acknowledgement

**Information** i

If your **Application** is ready to be transmitted, please sign and submit by entering your password below.  
 If you wish to review the details of this Application click on the button marked Back.

Once your Application has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

**Sign & Submit**

Certificate:  Help

Enter Password:

0%

Figure 7: Screenshot showing Sign and Submit.

EVR Correction to amend a previously submitted application e.g. to correct an Invoice Number, invoice date or reduce the amount being claimed for, see below instructions:

1. Go to My Services
2. Select - Complete Form online.
3. Select Taxhead EVR
4. Click EU VAT Refund Application
5. Select - Corrected/existing Application.
6. Enter the application reference number.

**Create a new VAT application**

Indicate the refund start/end date and country that applies (note that, once entered, these dates and country selection cannot be changed):

Start date (dd/mm/yyyy):

End date (dd/mm/yyyy):

Country of Application:  ▼

**Correct an existing application**

To correct an existing VAT Application, indicate the reference number:

Application reference number:

**Create a Pro-Rata Rate Adjustment**

**Note** Irish application IDs begin with IE1. Where you receive the following error:

**Correct an existing application**

To correct an existing VAT Application, indicate the reference number:

Application reference number:

**No matching claim found for the provided application reference number**

You have omitted the 1, enter correct Application reference number **IE10000...**etc.

*Figure 8: Screenshot showing correction of an existing EVR application.*

You cannot amend a claim to increase your refund. You must wait and submit the additional invoices on the final 12- month period claim.

## 16. EVR Messaging

Where an EVR application was submitted successfully, a number of receipts will automatically issue to the ROS inbox of the Irish Applicant/Agent.

- EVR Application Admin Receipt - Acknowledgement that Revenue has received the application.
- Application Receipt from EVR Refunding Country - Notification that the Member State of Refund has acknowledged receipt of the application.
- EVR Decision from EVR Refunding Country - The decision of the Member State of Refund.

The Application Admin Receipt will contain all information pertaining to the application being claimed (i.e., period of the claim, bank account details, invoices claimed etc.) including the versioned application reference number of the application (found at the top of the page).

If you do not receive either the Application Admin Receipt or the EVR Refunding Country Receipt into your ROS inbox please contact IE Revenue via [MyEnquiries](#), Int Vat Refund (EVR,Vat 60OEC) without delay.

Queries on pending EVR applications for which you have received both Admin and Country receipts and/or decisions should be directed to MSR only.

## 17. EVR Application refusal

If the EU member state of refund refuses an application in full or in part, they must also notify you of the reasons for refusal. You may appeal the decision using the appeals procedure of that EU member state. The normal VAT appeal rules of that EU member state on time limits, and form of appeal will apply. An appeal against a refusal or partial refusal is a matter between the claimant and the MSR and Revenue cannot intervene on your behalf.