

What is VAT-REF and how to obtain a refund of VAT paid in another EU country?

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Polish entrepreneurs conducting business often purchase goods and services in other European Union countries – e.g. fuel during business trips, highway tolls, accommodation, tickets for trade fairs, or consumables. The VAT charged in the price of these purchases is not deductible in Poland under normal rules, but it can be recovered through a special procedure called **VAT-REF** (VAT Refund).

This procedure is based on the **Council Directive 2008/9/EC** and allows for a refund of tax paid in another EU member state, provided certain conditions are met.

Who can take advantage of the VAT-REF procedure?

Only the following may apply for VAT refunds:

- **Active VAT taxpayers** registered in Poland (excludes taxpayers exempt from VAT on a subjective or objective basis),
- Taxpayers who **do not have a business establishment, fixed place of business, residence, or usual place of stay** in the EU country where the purchase was made (the refund state),
- Purchases must be related to **VAT-taxable activities** in Poland (which give the right to deduct VAT in the country).

Note: If you have a fixed place of business in the purchasing country, you must register for VAT there and settle the tax locally – refunds under the VAT-REF procedure will not be possible.

What expenses qualify for a refund?

Refunds are available for VAT charged on the purchase of goods and services used for taxable activities. Examples include:

- Fuel for company cars,
- Toll fees, parking,
- Accommodation and meals on a business trip (provided the refund state allows for the refund of restaurant and hotel services),
- Tickets for trade fairs, conferences, training,
- Car rentals, equipment, office supplies.

The ultimate decisions regarding the eligibility for refunds from specific categories of expenses are made by the refund member state (for example, some countries do not refund VAT on fuel, restaurants, or representation). Detailed rules for each country can be found on the European Commission's website or in the document "General Principles for VAT Refunds in the VAT-Refund Procedure" on podatki.gov.pl.

Application submission deadline

The VAT-REF application must be submitted **no later than September 30 of the year following the tax year** to which it relates (e.g. for 2025 – by September 30, 2026).

The deadline is **strict** – after its expiry, the right to a refund expires.

How to submit a VAT-REF application? (as of November 2025)

1. **Electronically** – only through the Tax Portal (podatki.gov.pl) or e-Tax Office.
2. **Current form** – as of April 1, 2025, **version 6** of the VAT-REF form is in force (including changes to NACE codes).
3. **Signature** – with a qualified electronic signature, Trusted Profile, or personal signature (e-ID).
4. **Appropriate office** – the application is directed to the head of the tax office appropriate for the taxpayer's place of residence/registered office. If the taxpayer does not have a place in Poland – to the Head of the Second Tax Office in Warsaw-Center.

5. **Attachments** – copies of invoices or import documents are required only if a single invoice exceeds the equivalent of:
 - 1,000 EUR (or the equivalent in local currency), - 250 EUR – for fuel invoices.

Course of the procedure

1. The Polish tax office formally checks the application and the taxpayer's rights → assigns a reference number and forwards the application to the refund state office (within 15 days).
2. The refund state considers the application:
 - Decision within **4 months** (may be extended to 6-8 months if further information is needed).
3.
 - The refund is made directly to the bank account specified in the application (in euro or local currency).
- 4.
5. If there are questions or deficiencies – communication is done exclusively via electronic means (to the email address provided in the application).

Most common mistakes causing rejection or delay

- Incorrect goods/service code (must use codes and subcodes required by the given country),
- Missing attachments for high invoice amounts,
- Application submitted after the deadline,
- Providing an incorrect email address (all information comes exclusively via email).

Where to find up-to-date information and help?

- Tax Portal: <https://www.podatki.gov.pl> → e-Declaration → VAT-REF

- Biznes.gov.pl: detailed step-by-step guide
- EC website: https://ec.europa.eu/taxation_customs/business/vat/eu-vat-rules-topic/vat-refunds_pl
- KAS Helpline: 801 055 055 or +48 22 330 03 30

Summary

The VAT-REF procedure is a real opportunity to recover even hundreds or thousands of euros annually – especially for companies that frequently travel for business to other EU countries. It is crucial to submit a correct application on time and comply with the requirements of the refund state. In case of doubts, it is worth seeking help from an accounting office – this way, we can avoid mistakes that may result in a denial of the refund.

Legal status: November 2025.

In case of changes in the law (e.g. new versions of forms), always check the current information on podatki.gov.pl.