

VAT-REF Procedure (VAT-REFUND) - VAT refund from other EU countries

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The VAT-REF procedure allows Polish entrepreneurs to recover VAT paid in other European Union countries for expenses related to business activities.

Note: this procedure does not apply to VAT paid in Poland – this is deducted in the standard VAT declaration.

VAT-REF is intended for VAT taxpayers registered in Poland who incurred costs in another EU member state without having a registered office or permanent place of business there.

Who can benefit from VAT-REF?

Companies that meet all of the following conditions can apply for the refund:

- they are active VAT taxpayers in Poland,
- they do not have a registered office, permanent place of business, or residence in the EU country where the purchase was made,
- they do not exclusively conduct exempt sales or use the exemption for small businesses (turnover below 200,000 PLN per year),
- the incurred expenses are related to VAT-taxable activities in Poland.

Entities conducting only VAT-exempt activities do not qualify.

What expenses are eligible for a refund?

The VAT refund may include, among others:

- fuel,
- rental of means of transport,
- road tolls and other transport costs,

- taxi rides, public transport,
- accommodation,
- meals and restaurant services,
- fees for participation in fairs and exhibitions,
- tools, parts, repairs, office supplies,
- luxury, representation, and entertainment expenses (depending on the regulations of the country).

Each expense must be documented by an invoice or import document.

Detailed lists of eligible expenses vary by country – check them at ec.europa.eu or podatki.gov.pl.

Minimum refund amounts

- **min. 400 EUR** – for an application covering at least 3 months,
- **min. 50 EUR** – for an annual application or for a period shorter than the last 3 months of the year.

Procedure step by step

1. **Check the conditions and documents** – make sure the company meets the criteria and has VAT invoices from another EU country.
2. **Determine the appropriate tax office** – depending on the legal form (sole proprietorship, company, large taxpayer, foreign entity).
3. **Power of attorney (if applicable)** – a PPS-1 is required for each application. UPL-1 does not apply.
4. **Complete the VAT-REF form** – available at podatki.gov.pl in the VAT e-Declaration section. Required data includes, among others, NIP, company data, refund country, period, business activity codes, invoice data, and bank account.
5. **Attach supporting documents** – scanned invoices (PDF/TIFF/JPEG, 200 dpi, max 5 MB, ZIP), when required.
6. **Submit the application electronically**:

- via **e-Declaration** – with a qualified signature or authorizing data (UPO and reference number in 72 hours),
- or via **e-Tax Office** – as a general letter with the attached form.

The tax office has 15 days to verify and forward the application to the EU country.

7. **Await a decision** – the EU member state has 4-8 months to process and potentially request additional information. The refund goes to the account indicated in the application.

Deadlines

- The final deadline for submitting an application: **30 September of the year following the tax year.**
- The deadline is **strict**.

Costs

- Submitting an application is free of charge – there is no tax fee.

Summary

The VAT-REF procedure is an important tool for Polish entrepreneurs incurring costs in other EU countries. To obtain a VAT refund, a correctly completed application must be submitted along with the required documents within the statutory deadline.