



ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ  
HELLENIC REPUBLIC



**ΑΑΔΕ**

Ανεξάρτητη Αρχή  
Δημοσίων Εσόδων

INDEPENDENT AUTHORITY FOR PUBLIC REVENUE (IAPR)  
ΓΕΝ. Δ/ΝΣΗ ΦΟΡΟΛΟΓΙΚΗΣ ΔΙΟΙΚΗΣΗΣ  
GENERAL DIRECTORATE OF TAX ADMINISTRATION  
Δ/ΝΣΗ ΕΦΑΡΜΟΓΗΣ ΕΜΜΕΣΗΣ ΦΟΡΟΛΟΓΙΑΣ  
DIRECTORATE FOR THE IMPLEMENTATION OF INDIRECT TAXATION  
ΤΜΗΜΑ Γ'  
DEPARTMENT C'  
ΣΙΝΑ 2-4, 106 72 ΑΘΗΝΑ  
2-4 SINA STREET, 106 72 ATHENS  
ΕΛΛΑΔΑ  
GREECE

Αρ. Πρωτ.:

Reg. No.:

**ΑΙΤΗΣΗ**  
**ΕΠΙΣΤΡΟΦΗΣ ΦΟΡΟΥ ΠΡΟΣΤΙΘΕΜΕΝΗΣ ΑΞΙΑΣ ΑΠΟ ΥΠΟΚΕΙΜΕΝΟ ΣΤΟΝ ΦΟΡΟ**  
**ΠΟΥ ΔΕΝ ΕΙΝΑΙ ΕΓΚΑΤΕΣΤΗΜΕΝΟΣ ΣΕ ΕΛΑΦΟΣ ΤΗΣ Ε.Ε.**  
**APPLICATION FOR VAT REFUND TO TAXABLE PERSONS NOT ESTABLISHED IN AN E.U.**  
**MEMBER STATE**

1	Επωνυμία αιτούντος (Applicant's name)		
	Οδός (Street)		Αριθμός (Street number)
	Ταχυδρομικός Κώδικας (Postal code)	Πόλη (City)	Χώρα (Country)
	Τηλέφωνο (Tel. No.)		Δ/νση Ηλεκτρονικού Ταχυδρομείου (E-mail)
	Δραστηριότητα αιτούντος (Business activity)		
	Φορολογική Υπηρεσία αιτούντος (Applicant's Local Tax Office)		ΑΦΜ (VAT registration number)
2	Όνομα εξουσιοδοτημένου προσώπου (Authorized representative's name)		
	Οδός (Street)		Αριθμός (Street number)
	Ταχυδρομικός Κώδικας (Postal code)	Πόλη (City)	Χώρα (Country)
	Τηλέφωνο (Tel. No.)		Δ/νση Ηλεκτρονικού Ταχυδρομείου (E-mail)

3	Περίοδος στην οποία αναφέρεται η αίτηση (Refund Period)	από μήνας/ έτος (from month/year)	έως μήνας/ έτος (to month/year)
4	Συνολικό αιτηθέν ποσό (Total VAT claimed amount)		
5	<b>Στοιχεία Τραπεζικού Λογαριασμού (Bank account details)</b>		
	Όνομα του δικαιούχου (Beneficiary's name)		
	IBAN	BIC	
	Επωνυμία και διεύθυνση της Τράπεζας (Bank's name and address)		
6	Αριθμός συνημμένων (Number of attached documents)		Τιμολόγια (Number of Invoices)
7	<p style="text-align: center;"><b>ΥΠΕΥΘΥΝΗ ΔΗΛΩΣΗ</b> <b>SOLEMN DECLARATION</b></p> <p style="text-align: center;">(βάσει του άρθρου 3 της δέκατης τρίτης Οδηγίας του Συμβουλίου – 86/560/ΕΟΚ) (in accordance with article 3 of the thirteen Council Directive 86/560/EEC)</p> <p>Δηλώνω ότι: I hereby declare that:</p> <p><b>α.</b> οι δαπάνες που πραγματοποίησα στην Ελλάδα κατά τη διάρκεια της περιόδου που αναφέρεται στην παρούσα αίτηση, αφορούν την οικονομική δραστηριότητα που ασκώ στη χώρα μου και χρησιμοποιήθηκαν για: a. the expenditures I incurred in Greece, during the period prescribed, relate to my economic activity and were used for: .....</p> <p><b>β.</b> κατά την καθορισμένη περίοδο, δεν πραγματοποίησα καμία δραστηριότητα που να μην πληροί τους όρους που καθορίζονται στην περίπτωση 1 του άρθρου 1 της προαναφερόμενης Οδηγίας του Συμβουλίου. b. during the period prescribed, I had not carried out any transaction which does not fulfill the conditions laid down in point 1 of Article 1 of the above-mentioned Directive.</p> <p><b>γ.</b> οι πληροφορίες που περιλαμβάνονται στην παρούσα δήλωση είναι ειλικρινείς και αναλαμβάνω την υποχρέωση να επιστρέψω κάθε ποσό που θα μου καταβληθεί αχρεωστήτως. c. the information contained in this declaration is honest and I undertake to reimburse any amount paid to me unduly.</p>		
<b>Τόπος (Place)</b>		<b>Ημερομηνία (Date)</b>	<b>Υπογραφή (Signature)</b>

Κατάσταση τιμολογίων που αναφέρονται στην περίοδο που αφορά η παρούσα αίτηση (List of VAT amounts claimed for the period to which this application refers)						
Αύξων Αριθμός (Serial Number)	Ημερομηνία και αριθμός του τιμολογίου ή του εγγράφου εισαγωγής (Number and date of the invoice or import document)	Όνομα, αριθμός μητρώου, αν είναι γνωστός και διεύθυνση του προμηθευτή ή του παρέχοντος την υπηρεσία (Supplier's name, VAT number and address)	Φύση των αγαθών ή των υπηρεσιών (Description of the nature of goods or services)	Ποσό του σχετικού φόρου του οποίου ζητείται η επιστροφή (VAT amount claimed)	Σημειώσεις (Notes)	
<b>ΣΥΝΟΛΟ (Total Amount)</b>						

## EXPLANATORY NOTE

### A. INFORMATION FOR THE REFUND OF VAT PAID IN GREECE TO TAXABLE PERSONS NOT ESTABLISHED IN AN E.U. MEMBER STATE

#### 1. GENERAL

According to the provisions of the thirteenth Council Directive (86/560/EEC), EU Member States are obliged to refund to companies established in third countries, the amount of VAT they paid within the Member States. The VAT amount is reimbursed under the condition that the country in which the applicants are established provides the taxable person established in the country of refund (Greece) with a corresponding right to reimbursement of VAT.

The refund of the VAT amount is made according to the provisions of the Council Directive 2008/9/EC.

#### 2. PERSONS ENTITLED TO REFUND

Following a related application, taxable persons not established in EU Member States are eligible for refund in Greece (Member State of refund), of the VAT charged in respect of goods or services supplied to them by other taxable persons in the territory of the country, as well as in respect of the importation of goods into that Member State.

#### 3. TERMS AND CONDITIONS FOR REFUND (according to the provisions of the Council Directive 2008/9/EC which apply respectively to the thirteenth Council Directive - 86/560/EEC)

➤ During the refund period covered by the application, the applicant must not have, in Greece, the seat of his economic activity or a fixed establishment from which business transactions are effected. Moreover, the applicant must not have supplied goods or services, for which the place of taxation is Greece. However, exceptions to this rule are the following transactions:

A. The supply of transport services and services ancillary thereto which are carried out in Greece and are exempted from value added tax as being related to the import or export of goods or the international transports.

B. The supply of goods or services to a person who is liable for payment of VAT in accordance with the legislation of Greece.

Finally, goods or services supplied to the applicant which were used for taxable transactions, subject to value added tax in the Member State of his establishment and for which he would have a right of tax deduction, if they were carried out in Greece or if they were used for the aforementioned transactions in case (b) above.

➤ No right to refund is granted:

In case that, in the Member State of his establishment, the applicant is not a taxable person for VAT purposes or he carries out only supplies of goods or services which are exempted from VAT without deductibility of input tax.

Moreover, when the applicant is covered by the exemption for small enterprises or by the common flat-rate scheme for farmers in the Member State of his establishment.

For amounts of VAT, to be charged to the applicant in Greece, due:

- on supplies of goods that are exempted or should be exempted as intra-Community supplies or as exports (supplies of goods outside the Community),
- on goods or services for which no right of deduction is granted in Greece. In this case, VAT shall not be refunded for expenditures on:

- a. purchase, import or intra-community acquisition of tobacco products or alcoholic beverages
  - b. receptions, entertainment and hospitality
  - c. accommodation, food, beverages, transportation and entertainment for the company's staff or representatives
  - d. purchase, import or intra-community acquisition of private passenger cars with up to nine seats, motorcycles, vessels and aircraft for private use, intended for recreation or sports, as well as expenditures on fuel, repair, maintenance, rental and circulation thereof
    - in general, expenditures that are not related to the economic activity of the applicant.
- C. For amounts of VAT which have been incorrectly invoiced.

**Taxable persons should apply for VAT refund to the following address:**

HELLENIC REPUBLIC  
INDEPENDENT AUTHORITY FOR PUBLIC REVENUE (IAPR)  
GENERAL DIRECTORATE OF TAX ADMINISTRATION  
DIRECTORATE FOR THE IMPLEMENTATION OF INDIRECT TAXATION  
DEPARTMENT C  
2-4 SINA STREET  
10672, ATHENS  
GREECE

ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ  
ΑΝΕΞΑΡΤΗΤΗ ΑΡΧΗ ΔΗΜΟΣΙΩΝ ΕΣΟΔΩΝ (ΑΑΔΕ)  
ΓΕΝ. Δ/ΝΣΗ ΦΟΡΟΛΟΓΙΚΗΣ ΔΙΟΙΚΗΣΗΣ  
Δ/ΝΣΗ ΕΦΑΡΜΟΓΗΣ ΕΜΜΕΣΗΣ ΦΟΡΟΛΟΓΙΑΣ  
ΤΜΗΜΑ Γ'  
ΣΙΝΑ 2-4, 106 72 ΑΘΗΝΑ  
ΕΛΛΑΔΑ

Taxable persons who want to apply for VAT refund should use the present form (ΦΠΑ 015). Applications may be submitted by an authorized person. The refund may be made to duly authorized persons. In both cases, a power of attorney drafted by a notary public and translated officially into Greek, will be required. A certificate issued by the competent tax authority of the Member State in which the applicant is established must accompany the application. This certificate provides evidence that he is a taxable person in that Member State and it remains valid for one year. Therefore, applicants are not obliged to produce another certificate for the subsequent applications that they will submit within this one-year period. In case of any change in their name, address, or their bank account, they should notify our office.

The power of attorney and the certificate mentioned above must be apostilled.

The application must be accompanied by the **original invoices**, the import documents or any other relevant documents, showing the following details:

- supplier's name, address and VAT registration number
- applicant's name, address and VAT registration number
- details of the supplied goods or services
- date of supply

- cost of goods or services
- amount of VAT

The Greek Tax Administration reserves the right to reject all or part of a claim, stating the reasons for doing so. Applicants may appeal against a rejection decision. The competent department for examining the appeal is the Directorate for Dispute Settlement.

#### **4. PERIOD COVERED BY THE APPLICATION**

The refund period covered by the application must not exceed one calendar year or be less than three calendar months, unless the application relates to a period corresponding to the remainder of the calendar year. The refund application is submitted to the Member State of establishment at the latest by 30 September of the calendar year following the refund period.

#### **5. MINIMUM REFUNDABLE AMOUNTS**

If the application relates to a refund period of one calendar year, the requested refund amount cannot be less than 50 euro and if the application relates to a period of less than one calendar year but not less than three months, the requested refund amount cannot be less than 400 euro.

#### **6. WARNING**

Fraudulent claim to refund may result in recovering the amount wrongly refunded, as well as fine or other punitive action.

### **B. INSTRUCTIONS FOR COMPLETING THE APPLICATION FORM**

- **Numbered boxes**

**GROUP 1.** Fill in the applicant's data.

**GROUP 2.** Fill in the authorized representative's data.

**GROUP 3.** Fill in the refund period (no less than three consecutive months, no more than one calendar year).

**GROUP 4.** Fill in the total VAT claimed amount

**GROUP 5.** Fill in the applicant's bank account details. In case that the refund will be deposited into the authorized representative's bank account, fill in the representative's bank account details.

**GROUP 6.** Fill in the total amount of the attached documents and invoices.

**GROUP 7. 7a.** Describe the nature of activities for which you acquired the goods or received the services related to the application.

**GROUP 8.** Fill in all the necessary information related to the submitted invoices.

- Make sure you have signed and dated the form.
- Each attached document should be numbered.