

## **VAT Due Dates RECOVERY CHART**

Country	Period - EU Claimant	Period - Non-EU Claimant 🛂 🛓
Australia	4 years	4 years
Austria	1 calendar year to 30th September	1 calendar year to 30th June
Belgium	1 calendar year to 30th September	1 calendar year to 30th September
Belgium Bulgaria Croatia Cyprus Czech Republic Denmark Estonia	1 calendar year to 30th September	1 calendar year to 30th June
Croatia	1 calendar year to 30th September	1 calendar year to 30th June
Cyprus	1 calendar year to 30th September	1 fiscal year (July-June) to 31st December
Czech Republic	1 calendar year to 30th September	1 calendar year to 30th June
Denmark	1 calendar year to 30th September	1 calendar year to 30th September
Estonia	1 calendar year to 30th September	1 calendar year to 30th September
Finland	1 calendar year to 30th September	1 calendar year to 30th June
France	1 calendar year to 30th September	1 calendar year to 30th June
Germany	1 calendar year to 30th September	1 calendar year to 30th June
Finland France Germany Greece Hungary Iceland	1 calendar year to 30th September	1 calendar year to 30th September
Hungary	1 calendar year to 30th September	1 calendar year to 30th September
Iceland	6 years	6 years
	1 calendar year to 30th September	1 calendar year to 30th June
Italy	1 calendar year to 30th September	1 calendar year to 30th September
Latvia	1 calendar year to 30th September	1 calendar year to 30th June
Lithuania	1 calendar year to 30th September	1 calendar year to 30th June
Ireland Italy Latvia Lithuania Luxembourg Malta Norway	1 calendar year to 30th September	1 calendar year to 30th June
Malta	1 calendar year to 30th September	1 calendar year to 30th June
Norway	1 calendar year to 30th June	1 calendar year to 30th June
Poland	1 calendar year to 30th September	1 calendar year to 30th September
Portugal	1 calendar year to 30th September	1 calendar year to 30th September
Romania	1 calendar year to 30th September	1 calendar year to 30th September
Slovakia	1 calendar year to 30th September	1 calendar year to 30th June
Slovenia	1 calendar year to 30th September	1 calendar year to 30th June
Spain	1 calendar year to 30th September	1 calendar year to 30th September
Slovenia Spain Sweden	1 calendar year to 30th September	1 calendar year to 30th June
Switzerland	1 calendar year to 30th June	1 calendar year to 30th June
The Netherlands	5 years	5 years
UK	1 calendar year to 30th September	1 fiscal year (July-June) to 31st December

## **Notes for EU Claimant**

- Submission is done digitally using the online portal.
- Authorization of the VAT agent is required to use the online portal.
- For each VAT claim, the follwing supporting documents are required: Letter of authority and the scanned image of the original invoices.
- Access to data/invoices must be received at least 3 months before the country due date.

## **Notes for Non-EU Claimant**

- The European tax authorities require to submit the hard copies.
- VAT claim must include: Power of Attorney, tax certificate (proof of establishment for VAT/tax purposes) and the original invoices.
- Some countries require power of attorney signed by a notary and apostille - more information will be provided by your Customer Success Manager.
- Access to data/invoices must be received at least 3 months before the country due date.