

## Refund of VAT

Recently the government of Germany has granted exemption from payment of Value Added Tax (VAT) to Pakistani businessmen visiting Germany for business purposes, including Fairs and Exhibitions. The decision would come into effect from July 1, 2008. Hence the VAT paid from that date could be claimed as refund by businessmen who visited Germany for business.

The main principle of VAT is that governments do not charge the tax on exports of goods to other countries. This principle is extended to include purchases made by foreign visitors when they take goods back to their country. However, custom officials must validate this merchandise to prove that the merchandise is indeed leaving the country. Applications for a VAT refund must be received by the Federal Central Tax Office of Germany within 6 months of the end of the calendar year in which the entitlement to a refund arose.

Procedure:

- Application for refund must be made on the prescribed form
- The application must be signed by the applicant in his or her own hand
- The VAT refund must be at least 200 Euros. For businesses not domiciled in EU this amount should be at least 500 Euros
- Original invoices and certification from the State in which the entrepreneur is domiciled must be enclosed with the application
- The completed application for a refund of VAT and all its enclosures should be sent to  
Bundeszentralamt fuer Steuern  
Dienststz Schwedt  
Passower Claussee 3 b  
D-16303 Schwedt / Oder
- The Federal Central Tax Office of Germany will check the conditions for refund, issue a refund advice and send it to the applicant with the original invoices.

Information on VAT refund may also be obtained from Pakistan Commercial Councilor in Berlin through email [pakcom.ber@tdap.gov.pk](mailto:pakcom.ber@tdap.gov.pk)

Ref. No.

Country code

or

Tax no. in the Federal Republic of Germany

Entry stamp

## Application for Refund of Value-Added Tax

(Please read instructions before filling in)

Authorised representative

**Bundeszentralamt für Steuern**  
**Außenstelle Schwedt**  
**Passower Chaussee 3b**  
**16303 Schwedt**

Accepting authority in the Federal Republic of Germany

**BZSt**

1 Last name or company name of non-resident applicant		First name	
Street name and house number			
Postcode and place			
Nature of applicant's business			
2 Official Authority and tax/business registration no. in the country in which the applicant is established or has his/her domicile or normal place of residence			
3			
4 Refund period		From Month Year	To Month Year
5 Total amount of refund requested- in figures - itemised list see Annex(es)		EUR	Ct 0,00
6 The entrepreneur requests refund of the amount specified in No. 5 in accord. with specifications for No. 7.			
7 Payment requested to the following account			
Name of financial institution			
Place of financial institution			
Bank code (BLZ/Sort code)	To be filled in by BfF! Inländerkonto <input type="checkbox"/>	<b>BIC</b>	To be filled in by BfF! Korr-Bank <input type="checkbox"/>
Account number / IBAN			Account in Euro <input type="checkbox"/>
Account in the name of			
Place of residence of account-holder			

<b>8</b>	Number of Annexes	1	(Statement itemising VAT amounts relating to the period covered by this application)
<b>9</b>	The applicant hereby declares		
	a) that the specified goods or services were used for his/her business activities for the purpose of		
	b) that in the Federal Republic of Germany during the period covered by this application, he/she engaged in		
	<input type="checkbox"/> no supply of goods and services and no intra-Community acquisition. <input type="checkbox"/> only certain exempt transport services and ancillary activities within the meaning of section 4 No. 3 UStG. <input type="checkbox"/> only the provision of services <input type="checkbox"/> for which tax is payable by the person receiving the service (sec. 13 b UStG) <input type="checkbox"/> which were subject to the individual transport assessment (sec. 16 par. 5 and sec. 18 par. 5 UStG). <input type="checkbox"/> only intra-Community acquisitions and ancillary supplies within the meaning of sec. 25b par. 2 UStG (intra-Community triangular transactions). <input type="checkbox"/> only transactions under sec. 3a par. 3a UStG (electronic services) and reported them pursuant to sec. 18 par. 4c UStG to Bundesamt für Finanzen or in another EU Member State and paid the tax thereon.		
	c) that he has given the information in this application according to the best of his knowledge and belief. The entrepreneur agrees to repay any amount received without justification.		
Place, date		Signature and business stamp	
The data required in this application is collected on the basis of sections 149 ff of the Fiscal Code (AO) and section 61 of the Turnover Tax Implementing Ordinance (UStDV)			

Insert X in the appropriate box

To be filled in by BfF		Namenszeichen, Datum																					
<b>1</b>	Kenn-Nr./Registrier-Nr. zugeteilt (nur BfF)																						
<b>2</b>	Ergebnis der Prüfung: <input type="checkbox"/> Der Steueranmeldung wird zugestimmt (§ 168 Satz 2 AO) <input type="checkbox"/> Vergütungsantrag wird abgelehnt. <input type="checkbox"/> Vergütung wird abweichend festgesetzt auf _____ EUR Begründung bei abweichender Festsetzung der Vergütung, bei Ablehnung des Antrags oder sonstige Hinweise: <table border="1" style="width: 100%; height: 40px; border-collapse: collapse;"> <tr><td style="width: 15%;"></td><td style="width: 15%;"></td><td style="width: 15%;"></td><td style="width: 15%;"></td><td style="width: 15%;"></td><td style="width: 15%;"></td><td style="width: 15%;"></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>																						
	Stichwort: (maximal 31 Zeichen)																						
	Bearbeitungshinweise für manuellen Bescheid (nur BfF)																						
<b>3</b>	Es liegt vor Pfändung <input type="checkbox"/> ja <input type="checkbox"/> nein Abtretung <input type="checkbox"/> ja <input type="checkbox"/> nein	Namenszeichen, Datum																					
<b>4</b>	Daten erfasst (nur BfF) Eintragung in die Vergütungsliste (Ifd. Nr. ....)																						
<b>5</b>	Mitteilung/Bescheid mit Belegen an <input type="checkbox"/> Antragsteller / -in <input type="checkbox"/> Zustellungsvertreter / -in zur Post gegeben am: _____																						
<b>6</b>	Finanzkasse: Zum Soll gestellt																						
	(Datum)	(Bearbeiter/ -in)																					

**Annex to application for refund of VAT**

Number	Nature of goods or services	Name and address of supplier	Date and number of invoice or import document	Amount of tax refund applied for*)	
				EUR	Ct
1			T T M M J J		
2			T T M M J J		
3			T T M M J J		
4			T T M M J J		
5			T T M M J J		
6			T T M M J J		
7			T T M M J J		
8			T T M M J J		
9			T T M M J J		
10			T T M M J J		

\*) Abatements of VAT by reduction of the invoiced amount (e.g. from discounts, rebates, reverse entries) are to be taken into account as follows:

- a) If the relevant invoice is included in this itemised list, state the abated VAT amount.
- b) If the relevant invoice is included in the itemised list pertaining to an earlier application for refund, state the abatement of VAT at the end of the itemised list. Reference must be made to the relevant invoice.