# ΑΙΤΗΣΗ ΕΠΙΣΤΡΟΦΗΣ ΤΟΥ ΦΟΡΟΥ ΠΡΟΣΤΙΘΕΜΈΝΗΣ ΑΞΙΑΣ ΑΠΟ ΥΠΟΚΕΙΜΈΝΟ ΣΤΟ ΦΟΡΟ ΜΗ ΕΓΚΑΤΕΣΤΗΜΈΝΟ ΣΤΗΝ ΕΛΛΑΔΑ

		κειται για την πρώτη σας αίτηση; όχι, γράψτε τον αριθμό φορολογικού					
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	1	Επώνυμο και όνομα ή εταιρική επωνυμία του αιτούντος					
i		Οδός Αριθμός	1				
		Ταχυδρομικός Κώδικας, Τόπος, Χώρα	l				
	2	Φύση των δραστηριοτήτων του αιτούντος	1				
	3	Αναφορά της φορολογικής υπηρεσίας και του αριθμού μητρώου ΦΠΑ του αιτούντος στη χώρα όπου έχει την έδρα, την κατοικία ή τη συνήθη διαμονή του.					
	4	Περίοδος στην οποία αναφέρεται η αίτηση από έως μήνας έτος μήνας έτος μήνας έτος					
	5	Συνολικό ποσό -αριθμητικά- του οποίου ζητείται η επιστροφή					
	6	Ο αιτών ζητεί την επιστροφή του ποσού που αναφέρεται στο χώρο 5 κατά τον τρόπο που αναφέρεται στο χώρο 7.					
.•) εημειώστε σταυρό	7	Προτιμώμενοι τρόποι πληρωμής (•) Τραπεζικός λογαριασμός Μετρητοίς					
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κατ <b>άλληλο</b> κώρο		Όνομα του δικαιούχου	1				
		Επωνυμία και διεύθυνση της Τράπεζας	┨				
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	8	Αριθμός συνημμένων					
(*) Σημειώστε πουρο που → κατάλληλο κωρο	9	Ο Αιτών δηλώ : α) ότι τα αγαθά ή οι υπηρεσίες που αναφέρονται όπισθεν χρησιμοποιήθηκαν για τις ανάγκες μου ως υποκειμένου στο φόρο επ' ευκαιρία:  β) ότι δεν πραγματοποίησα στη χώρα όπου ζητείται η επιστροφή κατά τη διάρκεια της περιόδου στην οποία αναφέρεται η παρούσα αίτηση: (*) καμία παράδοση αγαθών και καμία παροχή υπηρεσιών. (*) παρά μόνο παροχή υπηρεσιών για τις οποίες ο φόρος βαρύνει μόνο τον λήπτη. (*) παρά μόνο ορισμένες απαλλασσόμενες παροχές υπηρεσιών μεταφοράς και ορισμένες παρεπόμενες παροχές υπηρεσιών. (*) ότι οι πληροφορίες που περιλαμβάνονται στη παρούσα δήλωση είναι ειλικρινείς.					
		Ο Αιτών αναλαμβάνω την υποχρέωση να επιστρέψω κάθε ποσό που θα μου καταβληθεί αχρεωστήτως.	1:				

(Ημερομηνία)

(Τόπος)

(Υπογραφή)

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	Χώρος για τη διοίκηση		
Κατάλογος των ποσών ΦΠΑ που αναφέρονται στην περίοδο που αφορά η παρούσα αίτηση	Ποσό του σχετικού φόρου του οποίου ζητείται η επιστροφή		·
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	Όνομα αριθμός μητρώου, αν είναι γνωστός και διεύθυνση του προμηθευπή ή του παρέχοντος πην υπηρεσία	- cooφχ	Soday
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### **EXPLANATORY NOTE**

## A. INFORMATION FOR THE REFUND OF VAT. PAID IN GREECE.

#### 1. GENERAL.

This note is a guide to the scheme operated in Greece, according to which, a taxable person established in another Member State of the Community may obtain a refund of value added tax (VAT) incurred in Greece.

The scheme has introduced in Greece the provisions of the EEC Eighth VAT Directive.

It aims to put taxable persons established in other Member States on the same footing as domestic taxable persons in their right to deduct input VAT.

### 2. PERSONS ENTITLED TO REFUND.

Taxable persons registered for the purposes of VAT in EEC Member States other than Greece may, on application, obtain refund of VAT paid in Greece on movable goods and services supplied to them as well as on imports to Greece made by them for their commercial puproses.

# 3. CONDITIONS ON WHICH REFUNDS ARE MADE.

An applicant must be able to establish that he makes no supplies of goods or services in Greece. However, an exception to this rule is the supply of:

- (a) services in respect of which tax is payable solely by the person to whom they are supplied.
- (b) certain exempted transport services (international carriage of goods) and services ancillary there to.

Taxable person should apply for refund to: Υπουργείο Οικονομικών Γενική Διεύθυνση Φορολογίας Διεύθυνση ΦΠΑ ΣINA 2-4 106 72 AOHNA EΛΛΑΔΑ (HELLAS)

use the present form ( $\Phi\Pi A$  015), or any other corresponding form issued by another Member State (acording to eighth VAT directive), but it should be completed in Greek. Applications may be submitted by an agent. Refund may be made to duly authorized persons. In both cases a power of attorney made by a notary public translated officially in Greek language will be required. The application must be accompanied by a certificate issued by the competent authority of the Member State in which the applicant is established and which provides evidence that he is a taxable person (certificate of status). This certificate remains valid for one year from the date of its issue. So, taxable persons are not bound to produce another certificate for their subsequent applications but they should write immediately to us and give full details of any change in their name or address, or their Bank account.

The application must be accompanied by originnial spinvoices, import documents, or any other relevant documents, showing the following details:

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

amount of VAT.

## 4. RULES ON PERIODS.

The application should refer to supplies of goods and services or imports covering a period of at least 3 months, and not exceeding one calendar year. The period may be shorter than 3 months where this period represents the remainder of a calendar year. (November and December or December only). Application covering supplies, e.t.c., of a full calendar year must be submitted, at the latest, by 30 June of the next year following the year to which the supplies were made. Applicants should receive their refund within six months following their application. If at the end of this period they have not received their money, they must contact the service referred above.

# 5. MINIMUM AMOUNTS REFUNDABLE.

Application can only be made for refund of sums of at least:

200. EUR for a 3 month period.

25 EUR: for a full calendar year, or for the remainder of the year (November December or December only).

### 6. NON-REFUNDABLE VAT.

In general, refunds cannot be claimed on VAT incurred on supplies which are not used for the purpose of the business.

Moreover, VAT shall not be refunded for expenditures on:

- a. food, drink and tabacco products.
- b. hotel and other accommodation.
- c. entertainmet including expenditure on hospitality and amusements.
- d. acquisition, leasing or hire, modification, repair or maintenance of passenger motor vehicles, pleasure boats and private aircraft.
- e. transport of taxable person, or of members of his staff.

Refund will not be granted for tax on the costs born by travel agents for supplies of goods and services made directly to travellers.

Greek authority reserves the right to refuse all or part of a claim, stating the grounds for an adoing So.

Taxable persons may appeal against a refusal. The competent court is the administrative city court of ATHENS.

#### 7 WARNING

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

### B. DIRECTIONS FOR COMPLETING THE APPLICATION FORM.

#### a. General.

Where a previous application has been submitted, the tax reference number allocated by the Greek competent authority must be entered in the box in the top left hand corner of the application form.

### b. Numbered boxes.

- Box. 1. Complete the box using block letters.
- Box. 2. Describe in sufficient detail the type of business activity.
- Box. 3. Insert your VAT registration number as it is shown in the certificate issued by your local VAT Office.
- Box. 4. Enter the appropriate numbers corresponding to the refund period you have selected (not less than three consecutive months, not more than one calendar year).

Boxes 5 and 10. Under number 10 you must itemize the transactions relating to the refundable VAT.

Where the space is insufficient, a continuation sheet may be used. The sheet should be headed with your VAT registration number and attached firmly to the application form.

The total amount of the refundable VAT should be inserted in box 5 of the application form.

- Box. 6. There is no need of making any entry in this box.
- Box. 7. The refund may be made either by credit to the applicant's bank account or by direct payment:

In the first case, check the appropriate box and insert:

- a) the number of the account
- b) the name of the account holder to whom the refund is to be made.
- c) the name and address of the Bank where the account is held.
- In the second case, check the box in the right hand corner of the form.
- Box. 8. State the final serial number:
  - a) of all documents used b) of invoices c) of import documents.
- Box. 9. 9a. describe the nature of the activities for which you have acquired the goods or received the services concerning the application.
  - E.g. Participation in the International Fair, held in Salonica, from 6 to 20 September 199. .
  - or Supply of advertising services to taxable person X (a customer established in Greece) on the 16th of August 199. .

or International carriage of goods as from Athens to Belgrade on 10th and 11th of June 199. .

- 9b. check the appropriate box according to the case as above.
- 9c. Make sure you have signed and dated the form.

Each document submitted should be consecutively numbered.

If insufficient space is available, use a continuation sheet neaded with your VAT registration number. For help and any further advice you can write to the service referred to in chapter A, section 3 above.