



**VALUE ADDED TAX (VAT)  
NOTICE**  
**Arrangements for refund of French VAT to taxable persons established  
outside the European Union**  
(13th Directive (86/560/EEC; French General Tax Code, Article 271, paragraph V.d; French General Tax Code,  
Annex II, Articles 242-0 Z quater to 242 0 Z decies)

## 1. SUBMITTING A REFUND APPLICATION (1)

### A. COMPETENT AUTHORITY

Direction des Impôts des Non-Résidents (DINR)  
Service de Remboursement de la TVA (SR-TVA)  
10 rue du Centre  
TSA 60015  
93465 - NOISY-LE-GRAND CEDEX  
For more information, please contact: +33 1 72 95 20 31 (9am to 4pm)  
E-mail: [sr-tva.dinr@dgfip.finances.gouv.fr](mailto:sr-tva.dinr@dgfip.finances.gouv.fr)

### B. PROCEDURE AND TIME-LIMITS

#### 1) How to submit an application

From 1 July 2021, taxable persons established outside the European Union engaging in transactions falling outside the scope of VAT in France and wishing to claim a refund of French VAT incurred in connection with their business activity must submit their claims electronically through the secure messaging system of their tax representatives in France. Tax representatives must sign up to use the messaging system in their professional account beforehand.

For more information on how to sign up to use the secure messaging system you can consult the Focus fact sheet on [Messagerie des professionnels](#) (business messaging system) available at: [impots.gouv.fr](http://impots.gouv.fr): Accueil > Documentation > Fiches focus sur les téléprocédures.

The tax representative is the sole contact point for the VAT Refund Department (Service de remboursement de la TVA). A tax representative must ensure that the postal address registered in his/her professional account is valid and notify his/her business registration centre and business tax department of any change.

For any matters relating to submitting an application, the tax representative must contact the VAT Refund Department (Service de remboursement de la TVA) whose contact details are shown above in Section A.

The various steps of the online procedure must be completed in **French**.  
The amounts for which a refund is claimed must be entered in **euros**.

#### 2) When to submit an application

An application must be submitted for a calendar year or a calendar quarter.

A VAT refund application can be submitted from the first day of the month following the period for which the refund is being claimed and up to 30 June of the following year (to determine the period covered by the application – a quarter or a year – see Section 3 below). An application submitted between 1 July and 31 December must cover a period in that calendar year.

Applications cannot be made for a quarter that has not yet ended or before 1 January of the following year for an annual claim.

#### 3) Purpose and amount of claim

A refund application must concern VAT incurred in France for the purchase or import of goods and/or services necessary for the business activity and having become payable during the following periods:

- ✓ **A calendar quarter**, if the amount of VAT claimed is not less than **400 euros**
- ✓ **A calendar year**, if the amount of VAT claimed is less than **400 euros**. In this case, an application can be accepted only if the refund amount is not less than **50 euros**

If the amount of VAT claimed for a calendar quarter is less than **400 euros**, it can be carried over to the application(s) for the following quarter(s), unless it relates to the fourth calendar quarter, in which case the sum concerned is regarded as the balance for the calendar year and refundable provided that it is no less than **50 euros**.

France accepts five applications for the same calendar year: four for each calendar quarter and one supplementary application for the whole calendar year to rectify any omissions in the quarterly applications.

#### 4) Information to be provided for the application

A refund application must contain the following information:

##### Information concerning the tax representative

- VAT identification number. This is the EU VAT number: "FR" followed by 11 figures
- Surname and forename for an individual, or legal form (selected from a drop-down list) and business name for a legal entity
- Surname and forename, or business name, of the contact person, if different from the above
- E-mail address
- French telephone number

(1) The scope of VAT refunds granted in France to taxable persons established abroad (persons and transactions covered by refunds) is detailed in Section [2](#).

### Information concerning the foreign business

- Surname and forename for an individual, or legal form and business name for a legal entity
- VAT number or equivalent if available (VAT identification number, business identification number or trade register number)
- Full address
- E-mail address
- Telephone number
- Nature of the foreign business's activity (selected from a drop-down list) for which the expenditure was incurred

### Information concerning the refund application

- If this is not the first application: unique taxpayer reference number issued by the department shown above in Section **A** with format Bx-AAAA-YYYYY
- Refund period covered by the application. The start and end dates must be in the same calendar year.
- Bank account to be used for the transfer:
  - ✓ Bank name
  - ✓ Bank's full address
  - ✓ Account holder's name
  - ✓ Bank account number
  - ✓ Refund in the SEPA area, BIC and IBAN
  - ✓ Refund outside the SEPA area: SWIFT or BIC
  - ✓ In addition, ABA code or routing number if refund to a North American account

### Claimant's declaration

The claimant certifies that the goods and services covered by the refund application were used for the claimant's requirements as a taxable person.

Foreign taxable persons **must also check one of the following 2 boxes:**

- ✓ The first box if they have engaged in no supply of goods or services in France that are subject to VAT for which they are liable
- ✓ The second box if they have supplied in France only goods or services referred to in subparagraphs 1, 2, 5, 6 and 7 of paragraph I of Article 277 A of the French General Tax Code (deferred payment of VAT)

The tax representative agrees to pay back any monies wrongly obtained.

### 5) Itemising the application

Invoices and import documents must be listed in a summary table.

An electronic table can be completed online: click on "Saisir une facture" ("Enter an invoice") to fill it in.

A table in ODS or PDF text format (**no images or scanned tables**) can be used instead provided that it has exactly the same headings as the online table provided by the tax authority and is attached to the application.

A **serial number** must be given to each document and **copied onto the original**. If this is not possible, in the case of electronic invoices only, invoices must be sent in exactly the same order as listed in the table.

For each document the summary table must show:

- ✓ Serial number
- ✓ Nature of the document (invoice or import document)
- ✓ Invoice/import document number
- ✓ Invoice/import document date
- ✓ Name of supplier or service provider
- ✓ Address of supplier or service provider
- ✓ Supplier's or service provider's French VAT number (beginning with "FR" followed by 11 figures). For import documents, you should enter the VAT number or equivalent (VAT identification number, business identification number or trade register number) or, failing this, the VAT number of the forwarding agent or entity that paid the VAT to Customs.
- ✓ Nature of the good or service for which the VAT refund is being claimed. The classification provided for in [Article 41 undecies of Annex IV to the French General Tax Code](#) can be used. It should be noted that Code 10 "Other" should be completed with any relevant information likely to facilitate processing of the application. If it is not, a request for information will be sent, thus delaying the process.
- ✓ Taxable amount excluding VAT, in euros
- ✓ Amount of VAT deductible, in euros

A "**total**" box must be included in the "Amount of VAT" column.

Use one line for each invoice.

However, all invoices from the same supplier or service provider (or other equivalent documents, such as till receipts) may be grouped together in a single line if the individual amounts are less than 250 euros and there are at least ten invoices for the period for which the refund is being claimed. The date and reference number of the first invoice for the period and the total amount of all the invoices on the same line should be entered. A claimant who chooses this option must enter the term "GLOBALISATION" ("Aggregation") on the line for the supplier concerned and use the expenditure codes provided for by [Article 41 undecies of Annex IV to the French General Tax Code](#) on the same line.

A detailed schedule of the invoices that have been grouped together must be attached to the application, itemised by supplier.

If the online table is used, the sections for "Number of invoices", "Number of import documents" and "Refund amount claimed" are completed automatically. If an ODS or PDF text table is attached to the application, this information must be completed manually.

**To avoid the application being rejected, particular care must be taken when entering all this information.**

### 6) Attachments

An application for refund of French VAT must be accompanied by the following **PDF** documents:

- ✓ Payee's bank account details
- ✓ Invoices and import documents. To simplify matters, only invoices for individual totals of least 250 euros excluding VAT for expenditure on fuel and 1,000 euros excluding VAT for other expenditure must be attached to the refund application. The **originals** of invoices and import documents, including those for amounts under these thresholds, must be retained and be provided to the tax authority within 30 days if the latter so requests. It must also be possible to produce proof of payment for services.

To facilitate processing of the application, and at the very least for a first claim, you should attach:

- ✓ the letter of authority

- ✓ the certificate of VAT registration of the foreign business claiming the VAT refund, or an equivalent document proving the foreign business's status as a taxable person (such as proof of entry in a trade register) if it is established in a country not applying VAT. These documents must be valid for the period for which the VAT refund is being claimed.

Files must be sent in PDF format only. File names can contain only alphanumeric characters. If each invoice is attached individually, the file name should contain the serial number from the summary table if possible. The maximum file attachment limit is 20 MB.

A comment box ("Observation") can be used to notify the VAT Refund Department of any problems in sending all the supporting documents required. The arrangements for submitting documents that could not be attached to an electronic application will then be communicated to the tax representative.

### C. REFUND PROCEDURE

The French authority will pay the refunds in euros only.

### D. PENALTIES FOR FRAUDULENT APPLICATIONS

If a refund is obtained fraudulently, resulting in prosecution, any further refund will be refused pending a final ruling on the penalties incurred for the applications concerned.

## 2. IMPLEMENTATION IN FRANCE OF THE THIRTEENTH DIRECTIVE (586/560/EEC) PROVIDING FOR REFUND OF VAT TO TAXABLE PERSONS NOT ESTABLISHED IN FRANCE OR ANOTHER EU MEMBER STATE

### A. BUSINESSES CONCERNED

This special refund procedure is reserved for businesses with the status of taxable person:

#### a. That are established:

- ✓ in a third country (outside the European Union) or on the territories of other Member States referred to in paragraph 1 of Article 256-0 of the French General Tax Code
- ✓ or in the French overseas *départements* or regions (DROM) of French Guiana and Mayotte, in French overseas communities (Saint Pierre et Miquelon, Wallis and Futuna Islands, French Polynesia, Saint Barthélemy, Saint Martin) and New Caledonia

#### b. That met the following two conditions during the period covered by the refund application:

- ✓ **One of the following located outside France:**
  - The head office of their business or the fixed establishment from which the transactions eligible for a refund were effected. However, foreign businesses with establishments in France whose business consists solely in providing services to the head office abroad may also obtain VAT refunds for services and moveable property bought by the establishments for the purpose of providing services to the head office abroad that the latter uses exclusively to effect transactions eligible for refund (see Sections B and C below). To obtain the refund, the French establishment of a business established outside the European Union must appoint a tax representative in France who will send the VAT refund application electronically to the VAT Refund Department of the Public Finances Directorate General, accompanied by the supporting documents and marked "Demande de remboursement présentée par l'établissement français d'un assujetti établi à l'étranger" ("Refund application submitted by the French establishment of a taxable person established abroad").
    - The taxable person's domicile or normal place of residence (if there is no head office or fixed establishment)
- ✓ **No supply of goods in France or of services for which the place of taxation was in France and for which the taxable person was liable for VAT**

### B. OPTION FOR TAXABLE PERSONS ESTABLISHED OUTSIDE THE EUROPEAN UNION TO BENEFIT FROM THE REFUND ARRANGEMENTS UNDER THE THIRTEENTH DIRECTIVE (86/560/EEC)

Taxable persons established in a third country can claim a refund of VAT incurred in France unless they are established in countries or territories on the list issued by the Minister for the Budget.

Thus these taxable persons can obtain refunds of VAT charged on services supplied to them or moveable property that they have bought in or imported into France during the prescribed period laid down in Section 1.B.3 above (calendar year or quarter) for the purposes of the following transactions:

- ✓ Supply of goods or services in France for which a customer with a VAT identification number is liable for VAT, pursuant to the second subparagraph of paragraph 1 of Article 283 of the French General Tax Code, provided that the taxable persons do not carry out other taxable transactions in France with non-VAT-registered customers, for which the taxable persons will be liable for VAT
- ✓ Transactions that are taxed abroad (cf. Articles 258 A and 259 to 259 C of the French General Tax Code) but for which VAT would be deductible if they were taxed in France
- ✓ Services that are deemed to be taxed abroad: exempted transport services\* together with exempted ancillary services for carriage of goods, and services listed in 259 A and in Article 259 B of the French General Tax Code for which VAT is payable by the taxable recipient established in France

\* *Exempted transport services include transport associated with the transit, export and, where applicable, import of goods as well as international passenger transport exempt under Article 262, subparagraphs II.8 to II.11, of the French General Tax Code.*

- ✓ Supplies referred to in paragraph 1.2 of Article 258 D of the French General Tax Code
- ✓ Supplies and services listed in subparagraphs 1, 2, 5, 6 and 7 of paragraph 1 of Article 277 A of the French General Tax Code

To qualify for the special refund procedure, taxable persons established in third countries must appoint a **taxable representative established in France** (see Appendix 1) **and approved** by the competent authority specified in Section 1.A. This representative may be required to provide a guarantee. This obligation also applies to taxable persons established in overseas communities (apart from Saint Martin) and New Caledonia.

### C. VAT CANNOT BE REFUNDED FOR NON-DEDUCTIBLE GOODS AND SERVICES.

This is the case for VAT on **(non-exhaustive list)**:

- ✓ Goods and services not necessary for the purposes of the business
- ✓ Lodging and accommodation costs incurred by foreign taxable persons for their executives and/or employees

**Note:** However, VAT is refundable if the expenditure is incurred, for the purposes of the business, **for a third party**. The foreign taxable person must then:

- note, on invoices issued by French suppliers, the identity and status of the beneficiary in order to prove that the VAT being claimed relates to expenditure incurred for a third party
- calculate the VAT to be refunded proportionally to the number of third parties if expenditure is incurred both for third parties (refundable VAT) and for executives and/or employees (non-refundable VAT)

- ✓ Passenger transport and ancillary services. However, this exception does not cover transport provided either on behalf of a public transport company or under a standing contract to transport staff to work.
- ✓ Petroleum products and products treated as such that are not supplied or sold unaltered or in the form of other petroleum products but are, for example, used by businesses for the purpose of transport

**Note:** However, **subject to the restrictions** on deductible VAT provided for in paragraph 4.1 of [Article 298 of the French General Tax Code](#), VAT on purchase of petroleum products and products treated as such that are to be used to produce thermal energy **is deductible and therefore refundable**:

- if it is noted on an invoice issued in the taxable person's name
- and if it is on products used solely for the **direct purposes of the business activity** of the taxable person not established in French tax territory. Therefore refunds cannot be granted for personal travel by a business's executives and/or employees.

- ✓ Goods transferred free of charge or for payment well below their normal price, for example by way of commissions, wages, gratuities, discounts, bonuses or gifts, unless they are very low value goods ([Article 206, paragraph IV.2.3 of Annex II to the French General Tax Code](#)). Very low value goods are those whose unit value inclusive of tax does not exceed the amount laid down in [Article 28-00 A of Annex 4 to the French General Tax Code](#), per item and per year for the same recipient;
- ✓ Services of any nature relating to non-deductible goods or products. These include repair of passenger vehicles constituting fixed assets, apart from repair of vehicles bought by passenger transport businesses (particularly taxi drivers) and used exclusively for passenger transport.

Moreover, if they engage in business activities for which there are restrictions on VAT deduction, foreign taxable persons are subject to these restrictions. Thus tour organisers and travel agencies established in third countries cannot obtain refunds of VAT on prices paid in France to carriers, hoteliers, restaurant owners, entertainment promoters and other taxable persons that physically perform the services used by the customer.

**Note:** VAT on purchase of real property located in France is not refundable under the special procedure.

**Appointment of a representative for refund of value added tax**  
**(French General Tax Code, Article 271, paragraph V.d; Annex II, Article 242-0 Z octies)**

I, the undersigned,

Surname and forename: \_\_\_\_\_

Acting as: \_\_\_\_\_

For and on behalf of (name or business name): \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Appoint (name or business name): \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

VAT identification number: FR 

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As my representative to (delete as appropriate):

- complete the procedures for claiming refunds of value added tax
- appeal against administrative decisions on my behalf
- receive the tax refund and any late payment interest in the account specified in the refund application <sup>(1)</sup>

This appointment is valid for all VAT refund applications submitted as of today until its termination.

Done in \_\_\_\_\_ on \_\_\_\_\_

Signed \_\_\_\_\_

I, the undersigned,

Surname and forename: \_\_\_\_\_

Acting as \_\_\_\_\_

For and on behalf of (name or business name): \_\_\_\_\_

\_\_\_\_\_

Accept the above appointment as representative and undertake to complete the procedures for claiming refunds of French VAT on behalf of the claimant business.

I further agree to pay back any monies wrongly obtained in connection with the applications.

Done in, \_\_\_\_\_ on \_\_\_\_\_

Signed \_\_\_\_\_

(1) In this case, pursuant to the circular of 30 March 1989 on streamlining the rules for payment of public expenditure, the representative is required to provide a private or certified letter of authority as provided for in the *Bulletin Officiel des Finances Publiques* (BOI-TVA-DED-50-20-30-20120912).