



Procedure to recover Danish VAT

EU participants

Since January 1st, 2010, the procedure for reimbursement of VAT incurred by EU taxable persons in Member States where they are not established has been replaced by a fully electronic procedure, thereby ensuring a quicker refund to claimants. Taxable persons should therefore log in to their own fiscal administration website in order to reclaim VAT paid on registration fees.

Non-EU participants

Businesses domiciled in countries outside the EU can obtain refund of VAT on goods and services purchased in Denmark. They need to apply for the refund of VAT through a specific form. That form can be found on <http://www.skat.dk>.

The deadline for submitting the form is 30 September of the year following the year in which the goods or services are purchased.

The applications should be submitted to:

SKAT Tønder
Udland - Momsrefusion & Momsregistrering
Pionér Alle 1
6270 Tønder
Denmark

The application must include:

- The refund form with a detailed list of the amounts of input tax to which the refund application refers.
- A certificate which proves that the application is filed by a commercial business. The certificate must be issued by the competent authority in the country of domicile. The certificate is valid for up to one year.
- The original FEFCO's invoices.

It is only possible to obtain a VAT refund if the application concerns a VAT amount of at least DKK 3,000. If the application concerns a calendar year or the rest of a calendar year, the amount must total at least DKK 400. The amounts in the application must be stated in Danish kroner.