



### Refund of VAT Paid in Another EU Country

Since 1 January 2010 new rules have been in force in relation to applications for a refund of VAT paid by Polish taxpayers in other EU countries.

Under the new procedures, in order to obtain a refund of VAT paid in another EU country, Polish taxpayers are obliged to file an electronic VAT refund application. Starting from January 2010, such applications should be filed with the Polish tax office appropriate to the relevant taxpayer. The application will then be forwarded to the appropriate foreign tax office, which will conduct VAT refund proceedings and will contact the Polish taxpayer directly.

The deadline for filing applications for a VAT refund for 2009 is 30 September 2010.

#### Contact

We will be pleased to assist you throughout the VAT refund application process. Please contact:

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