

EC 8th & 13th Directive VAT reclaims

[Areva T & D Protection et controle and ors: \[2010\] UKFTT 134: TC](#)

The UK First Tier Tribunal has given judgment in a test case concerning the rejection of VAT refund claims submitted under the 8th and 13th Directive procedures. Prior to the introduction of its FACEVET procedures, the UK tax authority, HMRC, allowed claims with certain defects to be corrected after submission. However, following the introduction of FACEVET, HMRC refused claims on the basis that they were invalidly made and, because of strict time limits, the claims could not be corrected and resubmitted in time. In rejecting the taxpayers' appeals, the Tribunal considered that there was no breach of fiscal neutrality or discrimination between domestic and non-domestic traders.

Comment

This case shows that the reclaim procedure can be complicated and is becoming more so. 4 Eyes Ltd assists UK, EU and international companies with VAT reclaims in the UK and Europe. For more information please call Phillip Henwood (+44 7793 707 839).

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