

EN  
E-001546/2019  
Answer given by Mr Moscovici  
on behalf of the European Commission  
(14.6.2019)

On 15 February 2018, the Commission launched a compliance check to assess whether Value Added Tax (VAT) refunds to business in EU Member States are in line with current EU law and case law of the Court of Justice of the European Union<sup>1</sup>. Tax provisions in each Member State have been scrutinised to examine whether refund procedures allow businesses to quickly and easily recover VAT credits both in their own country and in other EU countries.

The study<sup>2</sup>, which was published in May 2019, is not dealing with general implementation of EU VAT regulations but only with VAT refunds and reimbursements.

The Commission is currently examining in depth the results of the study and will decide on the best way forward.

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<sup>1</sup> [http://europa.eu/rapid/press-release\\_MEX-18-802\\_en.htm](http://europa.eu/rapid/press-release_MEX-18-802_en.htm)

<sup>2</sup> [https://ec.europa.eu/taxation\\_customs/sites/taxation/files/vat-refunds-legislative-report.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/vat-refunds-legislative-report.pdf),  
[https://ec.europa.eu/taxation\\_customs/sites/taxation/files/vat-refunds-final-report.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/vat-refunds-final-report.pdf)