



# Brexit: Refund of VAT paid in the UK

## Tax Alert

December 2020

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# Brexit: Refund of VAT paid in the UK

**The recovery of VAT paid in the UK will be affected by the UK's exit from the EU on 31 December, at the end of the transition period. With this in mind, we recall the key aspects to be taken into account for the purposes of requesting a refund of VAT paid in the UK before and after 1 January 2021.**

The United Kingdom officially left the EU on 31 January 2020. That date marked the commencement of a transition period - during which EU legislation concerning the internal market, customs union and community policies has continued to apply – which will come to an end on 31 December 2020, triggering significant VAT and customs consequences as of 1 January 2021.

Against this backdrop, regard should be had, from a VAT point of view, to the following rules recently published by the Spanish Tax Authorities for the purposes of recovering the VAT paid in the UK by Spanish businesses:

- Traders and professionals established in mainland Spain and the Balearic Islands which acquire goods and services in the UK in 2020 may only request a refund of the VAT paid there until 31 March 2021. Such refunds must be requested by filing form 360 via the STA website, according to the procedure applicable to Member States.
- Traders established in mainland Spain and the Balearic Islands that acquire goods and services in the United Kingdom as of 1 January 2021 and wish to apply for a refund of the VAT borne on such acquisitions may no longer file their requests electronically via the STA website in line with Council Directive 2008/9/EC, but will have to do so via the British tax authority according to own national legislation.

# Contacts:

**Natalia Pastor**  
Partner  
KPMG Abogados, S.L.P.  
Tel. +34 91 456 34 92  
[npastor@kpmg.es](mailto:npastor@kpmg.es)

**Miguel Ferrández**  
Partner  
KPMG Abogados, S.L.P.  
Tel. +34 91 456 59 99  
[mferrandez@kpmg.es](mailto:mferrandez@kpmg.es)

**Maite Vilardebó**  
Partner  
KPMG Abogados, S.L.P.  
Tel. +34 93 253 29 62  
[mvilardebo@kpmg.es](mailto:mvilardebo@kpmg.es)

# KPMG Offices in Spain

## A Coruña

Calle de la Fama, 1  
15001 A Coruña  
**T:** 981 21 8241  
**Fax:** 981 20 02 03

## Alicante

Edificio Oficentro  
Avda. Maisonnave, 19  
03003 Alicante  
**T:** 965 92 0722  
**Fax:** 965 22 75 00

## Barcelona

Torre Realia  
Plaça de Europa, 41  
08908 L'Hospitalet de Llobregat  
Barcelona  
**T:** 932 53 2900  
**Fax:** 932 80 49 16

## Bilbao

Torre Iberdrola  
Plaza Euskadi, 5  
48009 Bilbao  
**T:** 944 79 7300  
**Fax:** 944 15 29 67

## Girona

Edifici Sèquia  
Sèquia, 11  
17001 Girona  
**T:** 972 22 0120  
**Fax:** 972 22 22 45

## Las Palmas de Gran Canaria

Edificio San Marcos  
Dr. Verneau, 1  
35001 Las Palmas de Gran Canaria  
**T:** 928 33 2304  
**Fax:** 928 31 91 92

## Madrid

Torre de Cristal  
Paseo de la Castellana, 259 C  
28046 Madrid  
**T:** 91 456 3400  
**Fax:** 91 456 59 39

## Málaga

Larios, 3  
29005 Málaga  
**T:** 952 61 1460  
**Fax:** 952 30 53 42

## Oviedo

Ventura Rodríguez, 2  
33004 Oviedo  
**T:** 985 27 6928  
**Fax:** 985 27 49 54

## Palma de Mallorca

Edifici Ca'n de Segura  
Avda. del Comte de Sallent, 2  
07003 Palma de Mallorca  
**T:** 971 72 1601  
**Fax:** 971 72 58 09

## Pamplona

Edificio Iruña Park  
Arcadio M. Larraona, 1  
31008 Pamplona  
**T:** 948 17 1408  
**Fax:** 948 17 35 31

## San Sebastián

Avenida de la Libertad, 17-19  
20004 San Sebastián  
**T:** 943 42 2250  
**Fax:** 943 42 42 62

## Sevilla

Avda. de la Palmera, 28  
41012 Sevilla  
**T:** 954 93 4646  
**Fax:** 954 64 70 78

## Valencia

Edificio Condes de Buñol  
Isabel la Católica, 8  
46004 Valencia  
**T:** 963 53 4092  
**Fax:** 963 51 27 29

## Vigo

Arenal, 18  
36201 Vigo  
**T:** 986 22 8505  
**Fax:** 986 43 85 65

## Zaragoza

Centro Empresarial de Aragón  
Avda. Gómez Laguna, 25  
50009 Zaragoza  
**T:** 976 45 8133  
**Fax:** 976 75 48 96