



VAT/IGIC. Claims for the refund of quotas borne during 2021

Tax Alert



September 2022

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VAT/IGIC. Claims for the refund of quotas borne during 2021

Deadline – 30th September 2022

Claims for the refund of VAT quotas borne in other EU countries by Spanish companies

Please note that **Spanish companies** have until 30th September 2022 to claim a refund of the VAT quotas borne in in other **EU countries** during the year 2021 through the Spanish Tax Authority's website.

This procedure is only applicable to request the refund of VAT borne in EU countries. In case of VAT borne in non-EU countries, the refund must be requested directly to the tax authorities of each country, in accordance with the deadlines set by them for this purpose, which will not necessarily match with September 30th.

Claims for the refund of Spanish VAT borne by companies not established in Spanish VAT territory

Likewise, **EU companies that are not established in Spanish VAT territory** have until 30th September 2022 to claim a refund of VAT borne in Spain during 2021 through the mechanism established by the tax authorities of the country in which they are established.

The 30th September 2022 is also the deadline to request the refund of the Spanish VAT borne by **non-EU companies**, through the submission of the 361 Form, directly filed before the Spanish Tax Authorities. For that purpose, it is mandatory for the non-EU companies to appoint a Spanish tax representative.

Claims for the refund of IGIC borne by companies not established in the Canary Islands

The deadline to submit the claims for the refund of IGIC quotas borne during 2021 by **companies not established in the Canary Islands** is also next 30th September 2022. This refund must be claimed before the Canary Islands Tax Administration following the special procedure established for this purpose (i.e., through the submission of the 414 Form).

For any question in this regard, please do not hesitate to contact the Indirect Taxation team of KPMG Abogados S.L.P.

[Pinche aquí](#) para la versión en español.

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