



VAT/IGIC. Claims for the refund of quotas borne during 2022

Tax Alert



July 2023

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Deadline – 30th September 2023. *Access to the spanish version.*

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

Please note that **Spanish companies** have until 30th September 2023 to claim a refund of the VAT quotas borne in in other **EU countries** during the year 2022 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 2023 to claim a refund of VAT borne in Spain during 2022 through the mechanism established by the tax authorities of the country in which they are established.

The 30th September 2023 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 this purpose, it is necessary that the companies are established in a country with which there is reciprocity of treatment recognized by the Spanish Tax Authorities.

It should be noted that this special procedure implies certain steps to be taken by the non-EU companies (among others, it is mandatory to appoint a Spanish tax representative) before submitting the 361 Form, so in order to meet the deadline it is highly recommended to start the procedure as soon as possible.

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 2022 by **companies not established in the Canary Islands** is also next 30th September 2023. 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.

Contacts

Natalia Pastor
Partner
KPMG Abogados
Tel. 91 456 34 00
npastor@kpmg.es

Miguel Ferrández
Partner
KPMG Abogados
Tel. 91 456 34 00
mferrandez@kpmg.es

Maite Vilardebó
Partner
KPMG Abogados
Tel. 93 253 29 00
mvilardebó@kpmg.es

Nicolás Sierra
Partner
KPMG Abogados
Tel. 95 493 46 46
nsierra@kpmg.es

KPMG Offices in Spain

A Coruña

Calle de la Fama, 1
15001 A Coruña
Tel: 981 21 82 41
Fax: 981 20 02 03

Alicante

Edificio Oficentro
Avda. Maisonnave, 19
03003 Alicante
Tel: 965 92 07 22
Fax: 965 22 75 00

Barcelona

Torre Realia
Plaça d'Europa, 41
08908 L'Hospitalet de Llobregat
Barcelona
Tel: 932 53 29 00
Fax: 932 80 49 16

Bilbao

Torre Iberdrola
Plaza Euskadi, 5
48009 Bilbao
Tel: 944 79 73 00
Fax: 944 15 29 67

Girona

Edifici Sèquia
Sèquia, 11
17001 Girona
Tel: 972 22 01 20
Fax: 972 22 22 45

Las Palmas de Gran Canaria

Edificio Saphir
C/Triana, 116 – 2º
35002 Las Palmas de Gran Canaria
Tel: 928 33 23 04
Fax: 928 31 91 92

Madrid

Torre Cristal
Paseo de la Castellana, 259 C
28046 Madrid
Tel: 91 456 34 00
Fax: 91 456 59 39

Malaga

Marqués de Larios, 3
29005 Málaga
Tel: 952 61 14 60
Fax: 952 30 53 42

Oviedo

Ventura Rodríguez, 2
33004 Oviedo
Tel: 985 27 69 28
Fax: 985 27 49 54

Palma de Mallorca

Edificio Reina Constanza
Calle de Porto Pi, 8
07015 Palma de Mallorca
Tel: 971 72 16 01
Fax: 971 72 58 09

Pamplona

Edificio Iruña Park
Arcadio M. Larraona, 1
31008 Pamplona
Tel: 948 17 14 08
Fax: 948 17 35 31

San Sebastián

Avenida de la Libertad, 17-19
20004 San Sebastián
Tel: 943 42 22 50
Fax: 943 42 42 62

Seville

Avda. de la Palmera, 28
41012 Sevilla
Tel: 954 93 46 46
Fax: 954 64 70 78

Valencia

Edificio Mapfre
Paseo de la Alameda, 35, planta 2
46023 Valencia
Tel: 963 53 40 92
Fax: 963 51 27 29

Vigo

Arenal, 18
36201 Vigo
Tel: 986 22 85 05
Fax: 986 43 85 65

Zaragoza

Centro Empresarial de Aragón
Avda. Gómez Laguna, 25
50009 Zaragoza
Tel: 976 45 81 33
Fax: 976 75 48 96

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