



VAT/IGIC. Claims for the refund of quotas borne during 2024

Tax Alert



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Deadline – 30th September 2025.

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

Please note that **Spanish companies** have until 30th September 2025 to claim a refund of the VAT quotas borne in in other **EU countries** during the year 2024 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 2025 to claim a refund of VAT borne in Spain during 2024 through the mechanism established by the tax authorities of the country in which they are established.

The 30th September 2025 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.

All this in view of the fact that, from 1 July 2024 (applicable to claims submitted from that date), various legislative changes were introduced regarding the manner and general conditions for the electronic submission of the 361 Form. Among others, is necessary to provide an electronic copy of the invoices or import documents to which the claim refers, if the taxable base of each of them exceeds 1,000 Eur. (or 250 Eur. in the case of fuel).

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 2024 by **companies not established in the Canary Islands** is also next 30th September 2025. 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). It should be noted that, for companies established in non-EU countries, the IGIC refund may only be requested if there is reciprocity of treatment recognized by the Spanish authorities.

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

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