

## TAXE SUR LA VALEUR AJOUTÉE (TVA)

MEHRWERTSTEUER  
IMPOSTA SUL VALORE AGGIUNTO (IVA)  
VALUE ADDED TAX (VAT)  
IMPUESTO SOBRE EL VALOR ANADIDO  
MERVÆRDIAFGIFT  
BELASTING OVER DE TOEGEVOEGDE WAARDE (BTW)  
IMPOSTO SOBRE O VALOR ACRESCENTADO  
ΦΟΡΟΣ ΠΡΟΣΤΙΘΕΜΕΝΗΣ ΑΞΙΑΣ  
MERVÄRDESSKATT ARVONLISÄVERO  
DAVEK NA DODATNO VREDNOST (DDV)  
PODATEK OD TOWARÓW I USŁUG (VAT)  
ÁLTALÁNOS FORGALMI ADÓ (ÁFA)  
KATMA DEŽER VERGIŠI (KDV)  
KÄIBEMAKS (KM)  
DAŇ Z PŘIDANÉ HODNOTY (DPH)  
PRIDĚTINĚS VERTĚS MOKESTIS (PVM; pranc - TVA)  
PIEVIENTĀS VĒRTĪBAS NODOKLIS (PVN)  
DAŇ Z PRIDANEJ HODNOTY (DPH)  
TAXXA FUQ IL-VALUR MIŻJUD (VAD)  
TAXA PE VALOAREA ADĂUGATĂ (TVA)  
ДАЊЪК ДОБАВЕНА СТОЙНОСТ (ДДС)

## NOTICE

### relative aux modalités de remboursement de la TVA française aux assujettis établis hors de France

Merkblatt über die Rückerstattung der französischen Mehrwertsteuer an die ausserhalb Frankreichs ansässigen Steuerpflichtigen

Nota relativa alle modalità di rimborso dell'IVA francese ai soggetti passivi non residenti in Francia

Notice on the arrangements for the refund of the French VAT to taxpayers established outside of France

Nota relativa a las modalidades de devolución del IVA francés a los sujetos pasivos establecidos fuera de Francia

Meddelelse om nærmere bestemmelser for tilbagebetaling af den franske merværdiafgift til afgiftspligtige personer etableret udenfor Frankrig

Toelichting betreffende de teruggaaf van de franse BTW aan buiten Frankrijk gevestigde belastingplichtigen

Nota relativa às modalidades de reembolso do IVA francês às pessoas tributáveis radicadas fora de França

Σημείωμα σχετικό με τους τρόπους επιστροφής του εν Γαλλία ισχύοντος  
φόρου Προστιθέμενης Αξίας εις τους εγκατεστημένους εκτός Γαλλίας φορολογουμένους

Villkor för återbäring av fransk mervärdesskatt för skattepliktiga medborgare bosatta utanför Frankrike

Ohje arvonlisäveron palautuksesta Ranskassa verovelvollisille, jotka ovat ryhtyneet harjoittamaan elinkeinoa ulkomailla

Pregled pogojev vračila francoskega DDV-ja davčnim zavezancem s sedežem izven Francije

Instrukcja dotycząca trybu zwrotu francuskiego podatku VAT podatnikom posiadającym siedzibę poza granicami Francji  
İsmeretetés a francia általános forgalmi adó hatálya alá tartozó külföldi illetőségek ÁFA visszatérítésének a módzatairól.

Fransa dışında mukim KDV ye tabi mükelleflere Fransız KDV sinin iadesi şartlarıya ilgili bilgililer

Juhend Prantsusmaa käibemaksu tagastamise kohta maksukohuslastele, kelle asukoht on väljaspool Prantsusmaad

Informace o podmínkách vracení francouzské DPH plátcům majícím sídlo mimo území Francie

Pranešimas dėl PVM gražinimo mokesčių mokėtojams, registruotiems už Prancūzijos ribų, tvarkos

Instrukcija par Francijas PVN atmaksāšanas nosacījumiem nodokļu maksātājiem, kuri apmetušies ārpus Francijas

Oznámenie o spôsobe vrátenia francúzskej DPH platcom DPH so sídlom mimo územia Francúzska

Avviż dwar il-metodi tal-ħlas lura tal-VAT Franċiża lil min ma jipgħodx fi Franza

NOTĂ Privind modalitățile de rambursare a TVA franceze persoanelor impozabile stabilite în afara Franței

ОБЯСНИТЕЛЬНА ЗАПИСКА относительно условията за възстановяване на френски ДДС на облагаеми лица, установени извън Франция



## 1. GENERAL INFORMATION FOR THE FILLING OUT OF THE APPLICATION FOR VALUE ADDED TAX REFUND (1).

A. The application shall be filed in a single copy with the Direction Générale des Impôts, Service de remboursement de TVA, 10 rue du Centre TSA 60015, NOISY-LE-GRAND CEDEX 93465 (téléphone : +33.1.57.33.84.00 ; courriel : [sr-tva-dressg@dgi.finances.gouv.fr](mailto:sr-tva-dressg@dgi.finances.gouv.fr))

It shall be submitted:

a. When the taxable person is established in a Member State of the European Union other than France, on the form provided by the State in which the person concerned is established or, at his/her preference, on the French form (Form 3559);

b. When the taxable person is established in a non-member country, on the French form (Form 3559).

The various items of the form adopted shall **obligatorily be filled out in French**, even if the form used is drawn up in the (foreign) language of another Member State. Amounts for which refund is claimed must be shown in euros (Box 5) and payment shall be made in euros (Box 7). Form 3559 can be downloaded from the website <http://www.impots.gouv.fr> by clicking on “Recherche de formulaires”.

B. The application shall be typed or filled out in block capitals.

It can be filed in the course of the month following the three-month period (quarterly application) or in the course of the month of January (yearly application) but, at any rate, by June 30th of the year following that referred to in the application (for the determination of the period — quarter or year — to which the application for refund can refer, see § E below).

C.-D. When an application has previously been filed, the tax identification number attributed by the office indicated hereabove in § A shall be reported in the square at the top of the application.

E. The application must be made in respect of goods or services acquired or imported in France in the course of such a period as:

- the calendar quarter, when the amount of tax, the refund of which is claimed, is at least equal to **200 euros** ;
- the calendar year, in other cases. If so, the application shall be receivable only when the amount of tax, the refund of which is claimed, is at least equal to **25 euros**.

When the amount of tax to be refunded in respect of a calendar quarter is less than **200 euros**, it can be carried over to the application(s) submitted in respect of the following quarter(s). However, when it appears that the refund relating to the fourth quarter is less than **200 euros**, said amount must be considered as the balance of a calendar year, refundable only if its amount is at least equal to **25 euros**.

(1) The scope of the VAT refund granted in France to taxable persons established outside of France (taxpayers and transactions concerned by the refund) is indicated in section (2).

(2) However, a refund can be made if these expenses are incurred, for business purposes, on behalf of third parties. The foreign taxable person must then:

- indicate the identity and position of the beneficiary (or beneficiaries) on invoices issued by French suppliers in order to prove that the tax for which a refund is being claimed relates to expenses incurred on behalf of third parties, and
- calculate the tax to be refunded proportionally to the number of third parties if expenses are incurred both on behalf of third parties (refundable VAT) and of executives and/or employees (non-refundable VAT).

If an exhibitor makes advance payments during year N for his participation in an exhibition which will take place in year N + 1, he is entitled, at his own request, to file an application for the refund of the tax accruing to these advance payments. This application must be submitted within the time limit for claiming a VAT refund on invoices issued and paid during the N + 1, that is to say, by 30 June of the year N + 2.

F. The applicant shall indicate in 9a the nature of the transactions for which he/she has acquired the goods and services referred to in the application for refund (e.g. participation in the international fair of ..... held in ..... from ..... to ..... , exhibition stand N°..... or international transport of goods). When the space in box 10 is not sufficient, the applicant shall make use of a supplementary sheet which will mention at the top the tax identification number attributed by the office indicated hereabove in § A and will be attached to application form.

Besides, the foreign taxable person shall tick one of the 2 boxes in 9 b according to his/her situation i. e.:

– the first box, if he/she has not delivered or supplied in France goods or services which are subject to VAT for which he/she is subject to this tax;

– the second box, if he/she has only delivered or supplied in France goods or services as mentioned in article 277 A-I : 1, 2, 5, 6, 7 of the French Tax Code (“Code Général des Impôts”).

G. When the taxable person is established in a Member State of the European Union he/she shall enclose with his/her application for refund the original statement certifying his/her status of taxable person, issued by the Administration of the State in which he/she is established. This statement must bear the endorsement and stamp of the issuing department or administration.

However, when the office mentioned in § A is already in possession of such a statement, the applicant shall be exempted from providing a new one, for a period of one year from the date of issuance of the first statement, unless a particular event should modify his/her status of taxable person.

By way of simplification, the validity of this statement is now extended to three years, provided that the intra-community identification number is entered in Box 3 of Form 3559 for the first refund claim and all subsequent claims.

H. The application shall be submitted with originals of invoices or import documents evidencing the amounts of the French Value Added Tax paid by the applicant.

I.-J. The exempted transport transactions (mentioned at the end of 9b in the application for refund) are, among others, transport transactions relating to the transit, export or import of goods as well as the international passenger transport exempted under Article 262 II-8 to 11 of the French Tax Code (“Code Général des Impôts”).

K. If the refund has been obtained fraudulently and gives rise to criminal proceedings, any further refund shall be refused until the final decision has been made on penalties incurred.

L. The French Administration will pay refunds only in euros.

For the first refund application, or if the bank account has changed, the following information must obligatorily be supplied:

- RIB (for a refund to a French account),
- IBAN, plus BIC or Swift code, name of account holder, and name and address of bank branch (for a refund to an account outside France but not in the United States),
- Account number, ABA code or routing number, name of account holder, and name and address of bank branch (for a refund to a US account).

## 2. GENERAL INFORMATION ON THE PROCEDURES ADOPTED IN FRANCE FOR IMPLEMENTING THE EEC EIGHTH DIRECTIVE 79/1072 AND THIRTEENTH DIRECTIVE 86/560 PROVIDING FOR THE REFUND OF THE VALUE ADDED TAX TO TAXABLE PERSONS NOT ESTABLISHED IN THE COUNTRY.

A. This special refund procedure is only applicable to enterprises :

- a. which are established:
  - in a Member State of the European Union other than France (and the Principality of Monaco) ;
  - in a non-member country or in the other Member States’

territory under article 256-0 1 of the French Tax Code (“*Code Général des Impôts*”); or

– in the “*départements*” of the French Guiana or Saint-Pierre-et-Miquelon as well as in the French overseas territories;

b. which, during the period referred to in the application for refund, have fulfilled both the following conditions:

– location outside of France:

• either of the center of their economic activity or of the establishment from which the transactions entitling to refund have been carried out. However, foreign enterprises which have establishments in France whose sole activity is the performance of services for their head office abroad may also obtain a refund of the VAT relating to the movables acquired and services received by the establishments for the purpose of the performance for their head office abroad of services which are used by that head office solely for the carrying out of transactions giving entitlement to refund. (See § B and C below). To obtain the refund, the French establishment must submit to the *Direction Générale des Impôts*, Service de remboursement de TVA, either directly or through an agent for enterprises within the European Union or a tax representative for enterprises outside the European Union, a Form n° 3559 with supporting documents, labelled : « *Demande de remboursement présentée par l'établissement français d'un assujetti établi à l'étranger* » (Claim for refund filed by the French establishment of a taxable person established abroad),

• or of their habitual domicile or residence (in the absence of a head office or establishment);

– non-supply of goods in France or of services which are subject to tax in France and for which the enterprises are subject to this tax.

**B.** Taxable persons established in a Member State of the European Union other than France may claim the refund of the Value Added Tax which has been charged on services supplied to them or on movables which they have purchased in France or imported into France, during the period mentioned in § 1 E above (calendar quarter or year) for the carrying out or for the purpose of the transactions hereafter designated and mentioned at 9b in the application for refund (Form No 3559);

– supply of goods or services the place of taxation of which is located in France and for which the client, registered for VAT in France, is subject to this tax as from 1 September 2006, in accordance with the provisions of the second line of paragraph 1, article 283 of the French Tax Code, provided that those subject to tax do not carry out with non-VAT-registered clients any transactions taxable in France for which they are subject to the tax;

– transactions which are subject to tax outside of France [See articles 258 A and 259 to 259 C of the French Tax Code (“*Code Général des Impôts*”)] but would entitle to deduction if the place of taxation were located in France;

– supply of services for which the place of taxation is section 1 considered to be outside of France : transport operations hereabove mentioned in section 1, § 1.-J. as well as exempted supply of services ancillary to those transport transactions relating to goods: supply of services mentioned in articles 259 A-3, 4 bis, 5, 6 and 259 B of the French Tax Code (“*Code Général des Impôts*”) for which the tax is due by the taxable beneficiary established in France;

– supply of goods mentioned in article 258 D 1-2 of the French Tax Code (“*Code Général des Impôts*”) for which the tax is payable by the consignee under par. 2 *ter* of said article;

– supplies of services or goods mentioned in article 277 A-I: 1, 2, 5, 6, 7 of the French Tax Code (“*Code Général des Impôts*”).

**C.** Taxable persons established in a non-member country may claim refund of VAT paid in France under the same conditions as those applicable to taxable persons established in a Member State of the European Union other than France (see 2nd paragraph, B above), with the exception of taxable persons established outside the European Union in countries or territories figuring on a list drawn up by the Minister of the Budget.

To be entitled to the special refund procedure, taxable persons established in a non-member country must designate a **taxable representative established in France** (see Annex 1) and recognised by the office hereabove mentioned in section 1- A. This representative may be required to furnish a guarantee. **Taxable persons established in a non-member country are not required to submit a statement certifying their status of taxable persons.**

These arrangements also apply to taxable persons established in the French overseas territories and in the *collectivités territoriales* of Mayotte and Saint-Pierre-et-Miquelon.

**D.** Taxable persons established in a Member State of the Union may either personally present their refund claim, or have it presented by a third party (business organization, notably) which shall produce a regular mandate, in conformity with the provisions of article R\* 197-4, *Livre des procédures fiscales*. (The mandate must, under pain of being declared void, be produced at the same time as the act which it authorises or else be registered before the act is executed – see Annex 2).

**E.** The Value Added Tax cannot be refunded when relating to goods and services which do not entitle to deduction.

It is particularly the case (the following list is not limitative) for the tax relating to:

– goods and services which are not necessary for operational needs of the enterprise;

– housing or accommodation expenses incurred by foreign taxable persons for their company executives and/or employees (2);

– transport of persons and transactions ancillary to such transport. However, the exclusion does not concern transport services supplied, either on behalf of a public passenger transport enterprise, or under a permanent transport contract concluded by enterprises to take their personnel to their place of work;

– motor fuels and lubricants derived from oil which are not supplied or sold unaltered or in the form of other oil products [in particular motor fuel used by enterprises for the carrying out of transport transactions] (3);

– goods transferred without remuneration or against a remuneration which is much inferior to their normal price, unless the value of the goods is very low;

– services of any kind relating to goods, products or commodities not entitling to deduction. It is particularly the case for the repair of passenger motor vehicles constituting an immobilization, with the exception of that involving vehicles purchased by public passenger transport enterprises (notably taxi drivers) and assigned exclusively to the carrying out of such transport transactions.

Moreover, foreign taxable persons, when they exercise an activity for which the right to deduction involves limitations, are subject to such limitations. Thus, tour operators and travel agencies established in another Member State cannot obtain refund of the tax relating to the price paid in France to transport and entertainment entrepreneurs and hotel and restaurant operators as well as to other taxable persons who materially provide the services used by the client.

**F.** The Value Added Tax relating to the purchase of a piece of real property located in France cannot be refunded under the special application procedure of the EEC 8th Council Directive.

(3) However, invoiced VAT is deductible (hence refundable) when :

– it has been paid on acquisitions of gasoil or liquefied petroleum gas (LPG) used as a motor fuel and appearing in Table B, article 265 of the French Customs Code under tariff number 27.10 Clc, identification index 19 and 27-11 Blc, identification index 3, respectively;

– such gasoil or LPG is used exclusively for the direct needs of the business activity of the taxable person's firm, said taxable person not being established on French fiscal territory (therefore, no refund may be claimed, for instance, in the case of gasoil or LPG purchased for private travel of executives or other employees of the firm).

VAT charged on imports, supplies and acquisitions of gasoil or LPG used for international transport services, as well as on services relating to the same products used for the same purposes, is deductible.

## Désignation d'un représentant en matière de remboursement de taxe sur la valeur ajoutée

(art. 271-V-d du *Code Général des Impôts*  
et 242-O S de l'annexe II)

Je soussigné, (nom, prénom, qualité), agissant au nom et pour le compte de l'entreprise (nom ou raison sociale et adresse de l'entreprise étrangère) désigne, l'entreprise (nom ou raison sociale, adresse et n° SIRET de l'assujetti établi en France) en qualité de représentant pour :

- accomplir les formalités afférentes à la demande de remboursement de la taxe sur la valeur ajoutée ;
- présenter une réclamation à l'encontre de la décision de l'administration.

Cette désignation est valable pour la (les) demande(s) de remboursement présentée(s) au titre de (trimestre civil ou année civile pour laquelle le remboursement est demandé).

[Coordonnées bancaires (adresse de l'établissement bancaire et numéro de compte « IBAN, SWIFT/BIC ou ABA Code/routing number ») de l'entreprise (nom ou raison sociale de l'entreprise étrangère)].

Fait à \_\_\_\_\_, le \_\_\_\_\_

(signature manuscrite)

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Je soussigné, (nom, prénom, qualité), agissant au nom et pour le compte de l'entreprise (nom ou raison sociale, adresse et n° SIRET de l'assujetti établi en France) accepte la désignation ci-dessus en qualité de représentant et m'engage à accomplir, pour le compte de l'entreprise (nom ou raison sociale et adresse de l'entreprise étrangère), les formalités afférentes à la demande de remboursement de la taxe sur la valeur ajoutée.

Je m'engage également à reverser toute somme qui serait indûment perçue dans le cadre de cette demande.

Fait à \_\_\_\_\_, le \_\_\_\_\_

(signature manuscrite)

## Désignation d'un mandataire en matière de remboursement de taxe sur la valeur ajoutée

(art. 271-V-d du *Code Général des Impôts*)

Je soussigné, (nom, prénom, qualité), agissant au nom et pour le compte de l'entreprise (nom ou raison sociale et adresse de l'entreprise étrangère) désigne, l'entreprise (nom ou raison sociale, adresse et n° SIRET de l'assujetti établi en France) en qualité de représentant pour :

- accomplir les formalités afférentes à la demande de remboursement de la taxe sur la valeur ajoutée ;
- présenter une réclamation à l'encontre de la décision de l'administration.

Cette désignation est valable pour la (les) demande(s) de remboursement présentée(s) au titre de (trimestre civil ou année civile pour laquelle le remboursement est demandé).

Par ailleurs, je m'engage à reverser toute somme qui serait indûment perçue dans le cadre des demandes.

[Coordonnées bancaires (adresse de l'établissement bancaire et numéro de compte « IBAN ou SWIFT/BIC ») de l'entreprise (nom ou raison sociale de l'entreprise étrangère)].

Fait à \_\_\_\_\_, le \_\_\_\_\_

(signature manuscrite)

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Je soussigné, (nom, prénom, qualité), agissant au nom et pour le compte de l'entreprise (nom ou raison sociale, adresse et n° SIRET de l'assujetti établi en France) accepte la désignation ci-dessus en qualité de mandataire et m'engage à accomplir, pour le compte de l'entreprise (nom ou raison sociale et adresse de l'entreprise étrangère), les formalités afférentes à la demande de remboursement de la taxe sur la valeur ajoutée.

Fait à \_\_\_\_\_, le \_\_\_\_\_

(signature manuscrite)