

13th Directive reclaims

In a recent VAT tribunal case a Californian company signed a 13th directive refund claim on 30th December 2005 and sent it in the US post on 31st December 2005, the deadline date. UK Customs having received it on 6th January 2006 said that they were out of time. The company argued that sending it within time was sufficient.

The Tribunal said that an 8th Directive claim has to be received by the due date. However it said that for this 13th Directive claim sending it in time was sufficient, as long as it was sent by an appropriate means, giving it to the dog and telling the dog to take it to Customs in the UK was insufficient, they said. Therefore on this point the Californian Company won, however it lost because with the claim should have been a certificate of status which was omitted making the claim invalid and now out of time.

Time limits for making these claims are strictly enforced and companies are advised to seek professional assistance.