

EU VAT Refund Directive

The European Commission, with input from all EC Member States, has now agreed a definitive list of expenditure codes, sub-codes and sub-sub-codes for use on electronic refund claims with effect from 1 January 2010. This is an extensive list as it has to accommodate the needs of all 27 Member States. However, it will be handled in the UK portal by means of drop-down menus showing the code and the narrative to make this easy for taxpayers.

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