

# Unlock trapped foreign VAT

Does your business incur Foreign VAT?  
If so, have you reclaimed this VAT?

If you require further information please  
do not hesitate to contact us.

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If your business has an entitlement to reclaim Irish VAT, it should in many cases be possible for it to reclaim foreign VAT incurred on costs abroad in the course of carrying out that business. An example of costs on which VAT may have been incurred are travel, accommodation,

food and drink, attendance at exhibitions or trade fairs, car rental etc. PwC can assist you in unlocking this foreign VAT.

We can also help you prepare for and implement the changes being introduced under the EU VAT services package.

PwC has the expertise and resources both in Ireland and in the wider PwC European Network to assist business to reclaim EU VAT through the Eighth and Thirteenth EU VAT Directive reclaim procedures. Our day to day work as a leading Indirect Global Tax advisor means that we have existing strong relationships with tax authorities throughout Europe.

The deadline for the submission of Eighth and Thirteenth Directive refunds is by the 30th June following the year in which the expense was incurred. In this regard if your business has incurred EU VAT in the calendar year 2008, it has until the 30 June 2009 to make a reclaim.

### How PwC can help

The scope of this service offering ranges from assistance with preparing, reviewing, submitting and monitoring VAT refund claims with the relevant tax authorities.

In addition we can identify cases where EU VAT was charged incorrectly, and can, at your request, assist/advise on the recovery of this VAT through alternative methods.

PwC will facilitate the payment of 100% of any refund directly from the tax authority to your business.

Our standard fee for assistance with an EU VAT refund are highly competitive in comparison to other service providers and in some instances can be up to **20% less** per claim <sup>1</sup>.

If your business is incurring VAT/GST outside the EU, there may be scope for our office, with the assistance of our colleagues in the wider global PwC network, to seek a refund of this VAT/GST.

In addition to the above, our office can also assist you with preparing and implementing changes due in the area of Eighth and Thirteenth Directive refunds as a result of the EU VAT Services Package which will come into effect 1 January 2010.

If you are incurring foreign VAT please contact one of our team mentioned overleaf to discuss how we can be of assistance.

<sup>1</sup> Terms and Conditions apply