

Western Balkans : VAT Refund Matrix

	Who is entitled for a VAT refund?	List of countries with reciprocity	Conditions for VAT refund	Deadline for the submission of the VAT refund application	Supporting documentation	Deadline for the refund of the VAT by the Tax Administration	How is the VAT refunded?	Local tax representative necessary?	Competent authority
Bosnia and Herzegovina	Taxable persons who are not established in BiH.	Currently to all taxable persons irrespective of where they have established their businesses.	<ol style="list-style-type: none"> 1. The purchased goods and services, i.e. imported goods are used for business activities of the applicant abroad. 2. The applicant would have the right to input VAT deduction if it established its business in BiH. 3. The applicant does not carry out taxable business activities in BiH during the period for which it applies for the VAT refund. 	14 months from the date of the invoice. The application can be submitted for a minimum period of 3 months (or shorter, if the application is submitted at the end of the year) and a maximum period of 12 months.	<ol style="list-style-type: none"> 1. Copy of the certificate of registration for VAT 2. Originals or certified copies of the invoices. 3. Proof of export 4. Proof of payment 5. Proposed taxes 	6 months from the submission of the application.	The VAT is refunded to the account of the tax representative or the applicant's non-resident bank account in BiH.	Yes	Uprava za indirektno oporezivanje BiH, Central office UIO - Bana Lazarevica bb, 78 000 (http://www.new.uio.gov.ba/en)
Croatia	Taxable persons who are not established in any of the EU member states, but in a non - EU country Croatia has reciprocity with.	To be assessed on a case - by - case basis.	<ol style="list-style-type: none"> 1. The requested refund of VAT exceeds HRK 1,000. 2. The goods and services are purchased for business purposes of the applicant. 3. The applicant is not established and has no fixed establishment , or permanent address or habitual residence in the territory of the European Union during the period for which VAT refund is claimed. 4. The applicant has not performed any taxable supply of goods or services in any EU - member state, except transport services and services ancillary thereto, which are exempt from VAT, during the period for which VAT refund is claimed. 	Until June 30th of the current year for the VAT paid in the previous year	<ol style="list-style-type: none"> 1. List of invoices for which VAT refund is claimed 2. Presentation of the original invoices 3. Certificate of registration for VAT not older than 6 months for a taxable person. 	8 months from submission of the application. If the application is approved, VAT is refunded within 10 days from the approval.	VAT is refunded in the currency of the state where the taxable person has established its business.		Any regional Tax Authority where the invoice has been issued, but it can be submitted before any Tax office. For Zagreb: Porezna uprava, podružni ured Zagreb, Avenija Dubrovnik 32, 10 000 Zagreb, Croatia
FYR Macedonia	Taxable persons who are not established in FYR Macedonia, but in a country FYR Macedonia has VAT reciprocity with.	Austria, Azerbaijan, Albania, Belarus, Bulgaria, the UK, Germany, Denmark, Estonia, Iran, Ireland, Italy, Qatar, China, Kosovo, Montenegro, Latvia, Lithuania, Luxembourg, Morocco, Moldova, Norway, Poland, Romania, Russia, Slovakia, Slovenia, Serbia, Taiwan, Turkey, Ukraine, Hungary, Finland, France, the Netherlands, Croatia, Czech Republic, Switzerland, Sweden, Spain	<ol style="list-style-type: none"> 1. The VAT is entered on an invoice of the Macedonian taxable person. 2. The applicant has to have no other outstanding tax debt in FYR Macedonia. 3. The applicant has no legal seat/ branch / PE in FYR Macedonia. 4. The applicant has no turnover in FYR Macedonia (or has only turnover which is out of the scope of the Macedonian VAT i.e. VAT exempt supply). 5. The applicant is registered for VAT in its country of residence. 6. The requested VAT refund exceeds MKD 30,000 (approx. EUR 500). 	Until June 30 of the current year for the VAT paid in the previous year.	<ol style="list-style-type: none"> 1. Originals of invoices. 2. Tax residency certificate. 3. Certificate of registration for VAT. 4. Proof of payment of invoices (bank statements) 5. POA for person/ company submitting the documentation 	6 months from the submission of the application	VAT is refunded to the indicated bank account in the currency of the country of the applicant, after a conversion of the MKD amount to be refunded per the exchange rate of the National Bank of FYR Macedonia. Alternatively, VAT can be refunded to a another account (eg. a local tax representative) provided an authorization is submitted as well.		Public Revenue Office (HQ), bul. Kuzman Josifovski-Pitu No. 1, 1000 Skopje, FYR Macedonia
Montenegro	Taxable persons who are not established in Montenegro.	To all taxable persons irrespective of where they have established their businesses.	<ol style="list-style-type: none"> 1. The VAT was entered on an invoice drawn up in accordance with the VAT Act and the invoice was paid. 2. The requested refund of VAT exceeds EUR 300. 3. The conditions, under which a taxable person established in Montenegro would have the right to deduct the VAT on supply on such movable goods and services, are met. 	Until June 30 of the current year for the VAT paid in the previous year.	<ol style="list-style-type: none"> 1. Original invoices. 2. Certificate of registration for VAT. 3. POA for appointed Tax representative. 	Within 45 days from the submission of the application.	Refunded VAT is paid on non - resident account of taxable person in one of commercial bank in Montenegro or on the account of Tax Representative	Yes	Poreska uprava, Podrucna jedinica Podgorica
Serbia	Taxable persons who are not established in Serbia, but in a country Serbia has VAT reciprocity with.	The Netherlands, Slovakia, Croatia (partially- only on movable goods and services purchased in connection with fairs), Denmark, Austria, Bosnia and Herzegovina, Belgium, Montenegro, FYR Macedonia, Slovenia, Germany, The UK, Turkey (partially for costs of fuel, spare parts, maintenance and repairs related to transportation, and goods and services purchased in connection with participation in fairs and exhibitions), Switzerland	<ol style="list-style-type: none"> 1. The VAT is shown on an invoice issued in accordance with the Serbian Law on VAT, and the invoice was paid. 2. The requested refund of VAT exceeds EUR 200. 3. No deductibility restrictions are provided for the supplies in question. 4. The VAT refund applicant carries out in Serbia only transport of goods exempted from VAT (transport relative to import of goods, transport relative to free trade zones, transport relative to export of goods) or international passenger bus transport subject to VAT on the section carried out in Serbia, and no other taxable activities. 	Until June 30 of the current year for the VAT paid in the previous year.	<ol style="list-style-type: none"> 1. Certificate of registration for VAT. 2. Originals and copies of the invoices. 	45 days from the submission of the application.	The VAT is refunded in the currency of the state where the applicant is established by converting the RSD amount of the refund into the foreign currency according to the selling exchange rate of the National Bank of Serbia valid on the day of the refund. The conversion expenses are deducted from the refunded VAT. The refund can be paid to the account of the taxable person in Serbia and abroad.	No, but highly recommendable.	Poreska uprava, Centrala, Save Maskovica 3-5, 11000 Belgrade, Serbia