

Úroky z daňového odpočtu ve vybraných státech Evropské unie

MEMBER STATE (Čl. stát)	QUESTION 1: In case the tax administration is investigating a negative VAT-return, that is paid out (fully or partially) after (the end of) the investigation, does your member state have an obligation to pay out interest on the amount that was paid after the investigation? <i>V případě, že je správcem daně prošetřován NO, který je po jeho prošetření daňovému subjektu vrácen (zcela nebo částečně), má za povinnost Váš stát vyplatit poplatníkovi nějaký úrok z takto zadržovaného NO z důvodu jeho prověřování?</i>	QUESTION 2: If you answered “yes” to question no. 1, what is the interest-rate? And over which period? <i>V případě že odpovíte na otázku č. 1 kladně, jaká je pak výše takového to úroku? A za jaké období?</i>	QUESTION 3: What is the deadline for the tax administration to pay out the negative VAT-return from the date the VAT return is submitted if the excess deduction is not investigated? <i>Jak dlouhou lhůtu má správce daně na vrácení NO po podání DaP v případě, že není tento NO prošetřován?</i>	QUESTION 4: After what time from the moment the VAT return is submitted or investigated is the taxable person entitled to an interest? <i>Po jak dlouhé době od podání DaP nebo prošetřování NO je na tento úrok nárok?</i>
AT Austria	The Austrian legislation does not provide for a rule which obliges the tax administration to pay interest where VAT credits are investigated even though they are subsequently paid out fully or partially.	Due to the answer to the first question, the second question cannot be answered.	The Austrian legislation does not provide for such a deadline. Nevertheless, there are a number of checks in place which to a certain extent have to be performed by the team manager of the tax office’s competent team. The approval of VAT returns (and VAT credits) is subject to an exhaustive list of explanatory codes.	Due to the answer to the first question, the fourth question cannot be answered.

<p>BG Bulgaria</p>	<p>Yes.</p>	<p>The interest-rate for obligations in EUR is interest-rate, applied from European Central Bank on the main refinancing operations, effective from 1st of January, respectively from 1st of July of the current year plus 10%. The daily amount of statutory interest on arrears is equal to 1/360 of the annual rate. Statutory interest due from the date on which the tax should have been refunded, until its final payment.</p>	<p>In cases when there is submitted VAT-return, the refundable VAT is refunded within 30 days of submission of the return. When the refundable declared VAT is not recovered within the deadline, statutory interest due from the date following the date of expiry of the 30 day period from the submission of the declaration until its final payment.</p>	<p>Statutory interest due from the date on which the tax should have been refunded, until its final payment.</p>
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<p>CY Cyprus</p>	<p>According to an amendment on the Cyprus Tax Law passed in October 2012, any refund claims for tax periods beginning on or after 1/3/2013, carry interest.</p>	<p>The interest rate is the default rate as determined on a yearly basis by the Ministry of Finance. Currently this rate is 4%.</p>	<p>According to the Law, interest is paid if a refund claim is not paid out within 4 months after the date of the claim's submission. This period is extended to 8 months if a tax audit is initiated by the Tax Department."</p>	
<p>DE Germany</p>	<p>Under German law, interest is paid on excess input tax payments only in connection with annual VAT returns. Under section 18(1) of Germany's VAT Act, monthly and quarterly provisional VAT returns are treated as prepayments. For this reason, interest is not due on excess input tax payments that are made within the context of monthly and quarterly provisional VAT returns.</p>	<p>Independent of whether an external audit is conducted by the tax authorities, the period of interest accrual begins 15 months after the end of the calendar year in which the tax was incurred, and ends with the expiration of the day when the tax assessment comes into effect.</p>	<p>A "negative" VAT return always requires the approval of the tax authorities.</p> <p>There is no statutory deadline for refunding excess input tax payments.</p> <p>After the tax authorities have given their approval, the amount is refunded without delay.</p>	<p>The interest rate is 0.5% for each full month of the period of accrual. When calculating the interest, the amount on which interest is payable is rounded down to the nearest 50 euros.</p>

<p>DK Denmark</p>	<p>Yes, if</p> <ul style="list-style-type: none"> - the VAT return is submitted on time, - all previous VAT returns has been declared, and - it is possible for the tax administration to investigate the VAT return within three weeks after submitting the VAT-return, <p>the taxable person will be entitled to interest.</p> <p>If it is not possible for the tax administration to investigate the negative VAT return due circumstances caused by the taxable person, the tax administration can suspend the repayment until it is possible to make an investigation. For the suspended period, no interest is calculated.</p> <p>If there is risk of tax losses connected to the repayment of the negative VAT return, it is possible for the tax administration to suspend the repayment in order to have more time to investigate the VAT return. Still the taxable person will be entitled to interest on the amount after the investigation.</p>	<p>. Interest for late payment according to the Interest on Overdue Payments Act is set as an annual interest corresponding to The Danish Nationalbank's lending rate plus 8 pct. The interest rate is set twice a year, on 1 January and on 1 July, respectively for year in question.</p>	<p>Three weeks from the date the VAT return has been submitted. Whit in this limited time the tax administration also has to carry out the investigation if needed.</p>	<p>The interest will calculated three weeks after submitting the VAT return.</p>
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<p>EL Greece</p>	<p>As per Article 42, L. 4174/2013 (Tax Procedure Code), with effect as of the 1st January 2014, the application of interest has been established starting from the filing date of the written submission of the VAT refund to the Local Tax Office, for those cases that the deadline of ninety (90) days is exceeded for the refund to be remitted as of the filing date.</p>	<p>The interest rate applied for calculating the amount payable to the tax payers in connection to the question above, is defined as the interest rate applied by the European Central Bank to its main refinancing operations (MRO) on the date that the tax payer is notified for the tax refund collection plus 5,75 percentage points, annually.</p>	<p>The interest rate applied for calculating the amount payable to the tax payers in connection to the question above, is defined as the interest rate applied by the European Central Bank to its main refinancing operations (MRO) on the date that the tax payer is notified for the tax refund collection plus 5,75 percentage points, annually.</p>	<p>As previously mentioned, the electronic submission of the VAT-return solely is not sufficient for the refund to take place. A written application for the VAT-refund is required to be submitted the Local Tax Office along with the accompanying documentation. As of 1st January 2014, in the case that a VAT-refund that results from a negative VAT-return is not paid within 90 days from the date of filing, the taxpayer is entitled to interest (Art. 42, L.4174). Namely, interest starts to be applied on relevant amount as of the date of the taxpayer's written claim for VAT refund and up to the date of issuance of a formal notification by the Tax Administration addressed to the taxpayer to collect the respective amount, as long as the notification is issued after the deadline of 90 days has expired.</p>
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FI Finland	Yes	Yes	Immediately. However taxpayer can hold the negative VAT in tax account to be used to upcoming taxes.	The interest is calculated from the day following the original due date to the day when the negative VAT is refunded or offset to other tax debts.
IE Ireland	Revenue may pay interest on refunds of VAT to a claimant in two circumstances i.e. where there is a mistaken assumption in the operation of the tax made by Revenue or where there is a delay of more than 93 days in processing a fully completed claim. Section 105 of the VAT Consolidation Act 2010 (as amended) refers.	Simple interest is calculated from the date on which the amount becomes payable and is chargeable at a rate of 0.011% per day, or part of a day, during which the amount remains unpaid.	Repayments will be issued within 5 working days unless the claim is selected for further investigation.	Revenue is obliged to pay interest if a VAT repayment has not been made after the expiry of 93 days from the date of receipt of a valid claim for repayment. Where a mistaken assumption in the operation of the tax is made, the interest is calculated from: <ol style="list-style-type: none"> 1. in the case of an overpaid amount, from the date of receipt of that amount, and 2. in the case of any other refundable amount, either from <ol style="list-style-type: none"> 1. the 19th of the month following the taxable period in which the claimant would have been entitled to receive

				<p>the amount, or</p> <p>2. where a VAT return is required, from the date of its receipt,</p> <p>to the date the amount is repaid by Revenue.</p>
<p>LI Lithuania</p>	<p>No. There is a provision in Lithuanian Law on Tax Administration foreseeing a special deadline (20 days after the decision on the tax investigation results has been presented to the taxpayer) in cases where tax investigation is carried out and therefore the interest is not calculated for the period of tax investigation.</p>	<p>No reply</p>	<p>No reply</p>	<p>No reply</p>
<p>LV Latvia</p>	<p>The Tax Department of the State Revenue Service (hereinafter referred to as the "SRS") has examined the questions asked in your e-mail about negative VAT-return and hereby provides the following reply. In reply to the 1st question, we hereby explain. Yes, we have an obligation to pay out interest on the amount that was paid after the investigation.</p>	<p>In accordance with Section 28, Paragraph one of Law On Taxes and Duties (hereinafter – this Law) the payments erroneously recovered by the tax administration shall be refunded to the taxpayer within 15 days from the day on which the tax administration or a court takes the decision that the payment has been recovered erroneously.</p>	<p>In accordance with Section 109, Paragraph one of the Value Added Tax Law the deadline for the SRS to pay out the negative VAT-return is 30 days.</p>	<p>See reply for Q 2</p>

		<p>The refundable amounts shall be increased by a half of the late payment charge prescribed in Paragraph two of Section 29 of this Law, but in cases when erroneously recovered amounts are not refunded within 15 days the refundable amounts shall be increased by the late payment charge laid down in Section 29, Paragraph two of this Law, applying it to the amount of erroneously recovered payment for each outstanding day and they shall be disbursed from the budget into which the erroneously recovered amount was paid to. Pursuant to Section 28, Paragraph two of this Law the tax administration shall set off the overpaid taxes, based on a reasoned application of a taxpayer to the tax administration and after being verified</p>		
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		<p>by the tax authorities, against outstanding or current tax payments or refund them within 15 days unless the specific tax laws provide for a different term and procedure of refunding. If the overpaid tax amounts are not refunded without a foundation within the term laid down in this Paragraph or in specific tax law the refundable amount shall be increased by three fifths of the late payment charge prescribed in Section 29, Paragraph two of this Law, applying it to the amount of the overpaid taxes for each outstanding day (Pursuant to Section 29, Paragraph two of this Law failure to pay taxes and fees within the statutory term shall attract late payment charges at 0.05 per cent of the outstanding principal debt for each</p>		
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		outstanding day unless the provisions of the specific tax law provide for a different amount of the late payment charges).		
NL Netherlands	<p>In case the tax administration is investigating a negative VAT return, that is paid out (fully or partially) after (the end of) the investigation, does your member state have an obligation to pay out interest on the amount that was paid after the investigation?</p> <p>If a refund (negative VAT return) is paid after more than 8 weeks after the tax administration received the negative VAT return, the entrepreneur has a right to 'tax interest'. That tax interest is calculated over the period of time with which the 8 weeks term is exceeded. If the tax administration pays the refund within the 8 weeks term, the entrepreneur has no right to tax interest. Furthermore, the tax administration doesn't pay tax interest over the first 3 months after the calendar year or the financial year.</p>	<p>The tax interest rate is the rate for the legal interest for non-trade transactions which is determined by the Dutch Ministries of Justice and Finance. On the website of the Dutch Bank (www.dnb.nl) the rates for the legal interests are mentioned. As of 1 July 2012 the interest rate for non-trade transactions is 3%. As of 1 January 2014 that rate has a minimum of 4%. For the period: see the answer to question 1.</p>	<p>Investigation or not, if the tax administration doesn't pay the VAT refund within 8 weeks after receiving the VAT return, the taxable person has a right to tax interest (see also the answer to question 1). These answers apply to tax periods as of 1 January 2012.</p>	<p>See reply to Q 3</p>

<p>PL Poland</p>	<p>When the investigation performed by the tax office proves that the VAT refund is justified (fully or partially), the tax office shall pay interest on the amount that was paid after the investigation, but only under condition that a taxable person receives the VAT refund (fully or partially) after the time period during which the amount of tax should have been refunded by the tax office (60, 180 or 25 days from the day on which the settlement was submitted by the taxable person). If the taxable person receives the VAT refund before one of the time limits mentioned above expires, this taxable person is not entitled to any interest on the amount that was paid after the investigation.</p>	<p>The interest rate on payment of VAT after the investigation from the side of the tax administration currently amounts to 4%. The taxable person is entitled to an interest from the day following one of the time limits listed above (60, 180 or 25 days from the day on which the settlement was submitted by the taxable person).</p>	<p>As a rule, the excess input VAT should be refunded by the tax office within 60 days from the day on which the settlement was submitted by the taxable person. In case when, during the settlement period, a taxable person performed neither the taxable acts in the territory of the country nor the supply of goods or services outside the territory of the country, where such amounts would be deductible if such activities were carried out within the territory of the country, such a taxable person shall be entitled, upon his justified application filed together with the tax return, to a refund of the amount of the input tax, within 180 days from the date of submitting the settlement. Upon the taxable person's application submitted together with the tax return, the tax office shall</p>	<p>The taxable person is entitled to an interest from the day following one of the time limits listed above (60, 180 or 25 days from the day on which the settlement was submitted by the taxable person).</p>
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<p>SE Sweden</p>	<p>Yes.</p>	<p>The interest- rate is 0,5625% /year calculated day by day. From the day after due date until the payment date.</p>	<p>Latest at the end of the calendar month, following the calendar month in which the VAT return was submitted.</p>	<p>From the day after due date until payment date.</p>

<p>SI Slovenia</p>	<p>Yes, interest have to be paid out if no irregularities are found during tax auditing (inspection) procedure and taxable person has a right to claim refund of VAT.</p>	<p>A taxable person who does not receive the surplus VAT within the time limit (within 21 days after the VAT return is submitted) is entitled to default interest at a rate laid down by the law governing tax procedure, as from the first day after the expiry of a 21-day period after the VAT return has been submitted.</p>	<p>The surplus VAT has to be paid out within 21 days after the VAT return is submitted.</p>	<p>As already answered, interest are paid as from the first day after the expiry of a 21-day period after the VAT return has been submitted.</p>
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