



European Court of Justice Case - Advocate General's opinion, C-133/18 - Interpretation of Article 20(2) of Directive 2008/9

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On September 2015, Sea Chefs Cruise Services GmbH, a company established in Germany, applied to the French tax authorities for a VAT refund from 2014. In this context, the French tax authorities requested additional information, which was not provided within the time frame foreseen in article 20(2) of Directive 2008/9 (applicable to refund requests by taxable persons not established in the Member State of refund but established in another Member State), i.e. one month. For this reason, the French tax authorities denied the refund.

The Advocate General concluded however that Article 20(2) of Directive 2008/9, must be interpreted as meaning that it does not create a mandatory time limit, non-compliance with which results in the automatic forfeiture of the right to a refund of VAT from a Member State. A taxable person may thus regularise its VAT refund application by adducing evidence in the context of an appeal pursuant to article 23 of that directive.

We remain at your disposal if you wish further information or analysis.