

Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State

*Article 14*

- 1 The refund application shall relate to the following:
  - a the purchase of goods or services which was invoiced during the refund period, provided that the VAT became chargeable before or at the time of the invoicing, or in respect of which the VAT became chargeable during the refund period, provided that the purchase was invoiced before the tax became chargeable;
  - b the importation of goods during the refund period.
- 2 In addition to the transactions referred to in paragraph 1, the refund application may relate to invoices or import documents not covered by previous refund applications and concerning transactions completed during the calendar year in question.