# 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 2*

For the purposes of this Directive, the following definitions shall apply:

1. ‘taxable person not established in the Member State of refund’ means a taxable person within the meaning of Article 9(1) of Directive 2006/112/EC who is not established in the Member State of refund but established in the territory of another Member State;

2. ‘Member State of refund’ means the Member State in which the VAT was charged to the taxable person not established in the Member State of refund in respect of goods or services supplied to him by other taxable persons in that Member State or in respect of the importation of goods into that Member State;

3. ‘refund period’ means the period mentioned in Article 16 covered by the refund application;

4. ‘refund application’ means the application for refund of VAT charged in the Member State of refund to the taxable person not established in the Member State of refund in respect of goods or services supplied to him by other taxable persons in that Member State or in respect of the importation of goods into that Member State;

5. ‘applicant’ means the taxable person not established in the Member State of refund making the refund application.