



Brexit Information Note

Claiming back VAT on EU Fuel after Brexit

29 August 2019

General Advice for International Operators

1. The RHA wants to draw operators attention to the change coming for reclaiming VAT on fuel purchases after Brexit. We would normally provide advice on this issue via our routine Brexit Checklists, but as a new checklist will not be issued for a week or two we have decided to issue this separate short alert.
2. If Brexit happens without a deal on 31 October as appears highly likely, UK International operators will still be able to claim refunds of VAT on fuel bought in EU member states. The processes to do this will be the same as the current processes for non-EU businesses now.
3. The process varies across the EU State by State. UK operators will need to make themselves aware of the processes in the individual countries where they buy fuel and incur other costs to claim a refund.
4. You can find further information about claiming VAT refunds from EU member states on the EU Commission's website - [here](#).
5. There is also background information on the VAT from the UK Government - <https://www.gov.uk/government/publications/vat-for-businesses-if-theres-no-brexit-deal/vat-for-businesses-if-theres-no-brexit-deal>
6. It should be noted that in some EU Countries there may be a requirement to appoint a tax representative to obtain the refunds.

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