

NSG&B VAT refund specification

Draft

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Change log

Description of change	Version	Date
First version ready for piloting.	1.0	TBD

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1 Introduction

Most businesses who incur VAT in connection with their activities in another country are entitled to deduct that VAT. This deduction is made by means of a refund from the country where they paid the VAT.

To apply for a VAT refund the business must send an electronic refund claim to the Tax authority in the country where the business incurred the VAT. As part of the application the business must also confirm their identity and VAT identification number, and the validity of their claim.

Currently the refund claims are produced manually via a website provided by the Tax authorities in each country.

This document describes a format that can be used to exchange VAT refund application files automatically between the business' system and the Tax authority's system.

1.1 Scope and purpose

The objective of this version of the VAT refund specification is to be used in a NSG&B pilot Q1 2024. The goal of the pilot is to generate and send a VAT refund application to Tax authorities in one or more of the Nordic countries based on cross-border invoices or eReceipts.

1.2 About NSG&B

The vision of NSG&B is to create value for the SMEs by making real time business data accessible and usable for innovation and growth across the region, in an automatic, consent based and secure manner. Our core idea is that structured and standardized business data can be shared automatically and thereby replace burdensome manual handling of data exchange. This involves alignment of digital systems and services as opposed to digital silos and requires collaboration across sectors using the business data.

For more information about NSG&B see: <http://www.nordicsmartgovernment.org>

1.3 Statement of copyright

NSG&B holds the copyright of this specification. Any comments or questions to the document should be directed to NSG&B.

1.4 Document Structure

This document is structured as follows:

- **Chapters 1 and 2** give an introduction to the format
- **Chapter 3** contains information about the process flow
- **Chapter 4** contains information about the parties involved
- **Chapter 5** provides descriptions of the VAT refund application

- **Chapter 6** provides descriptions of the Validation report
- **Chapter 7** provides descriptions of the Vat refund decision
- **Chapter 8** gives information about the code lists
- **Chapter 9** contains an example file for a VAT refund application
- **Chapter 10** contains an example file for a Validation report
- **Chapter 11** contains an example file for a VAT refund decision

1.5 Audience

The audience for this document is organizations wishing to be NSG&B enabled and to be able to produce and send electronic VAT refund applications to Tax authorities:

- Tax administrations
- Service providers
- Contracting Authorities (CA)
- Economic Operators (EO)
- Software Developers

More specifically, roles addressed are the following:

- ICT Architects
- ICT Developers
- Business Experts

2 Benefits

General benefits for multiple stakeholders:

- Reduced manual reporting burdens and less time spent in reporting
- Increased data quality in reporting of VAT refunds
- Automatic validation of the VAT refund applications
- Less time spent in follow-up of errors in the VAT refund applications
- Cost reductions

2.1 Future benefits for SME as VAT refund applicants

Automatic transfer of VAT refunds to Tax administrations in different countries will save time for SME's when producing the VAT refund applications.

- Automatically produced VAT refund applications will mean less work for the accounting departments. Today these applications are produced manually.
- Electronic reporting will help to create a correct report right from the beginning and the number of errors and double reporting can be reduced.
- The data quality in VAT refund applications will be improved and human errors can be avoided.

2.2 Future benefits for Tax administrations

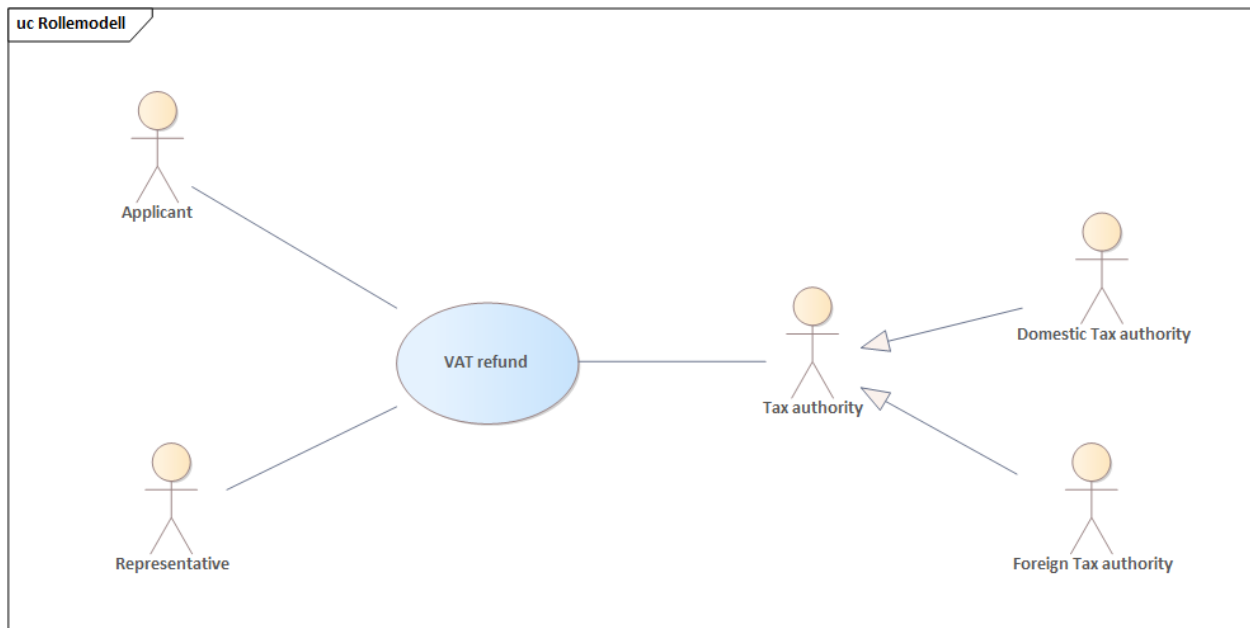
Tax administrations will use the VAT refund transactions to validate that the VAT refund requested by buyers is according to what is traded and invoiced. The checks and analyses may include several approaches:

- Check that the applicants are valid companies.
- Validate that the data quality is according to expectations.
- Check that the Invoices/eReceipts being the basis for the refund are valid documents and that there has been no double-reporting.

Audits done by TA might be reduced on the broader scale and can be concentrated to larger scope of problems among companies.

3 Parties and roles

The diagram below shows the parties and roles involved in the exchange of VAT refunds.



Tax authority is not a role in the VAT refund itself but is identified in the Envelope as the receiver of the message. Also referred to as Member state of Refund (MSREF).

Role/Party	Definition
Applicant	The party sending the VAT refund application. Also referred to as (MSEST/Member state of Establishment).
Representative	A party representing the Applicant.

4 Process flow

4.1 General description

The VAT refund application is prepared by the Buyer (applicant) to apply for refund for purchases made in another country than their home country. The application is based on Invoices or eReceipts from the purchases, and the Invoice numbers and eReceipt numbers must be referred to in the refund applications. The actual documents must also be attached as part of the applications.

The application can either be

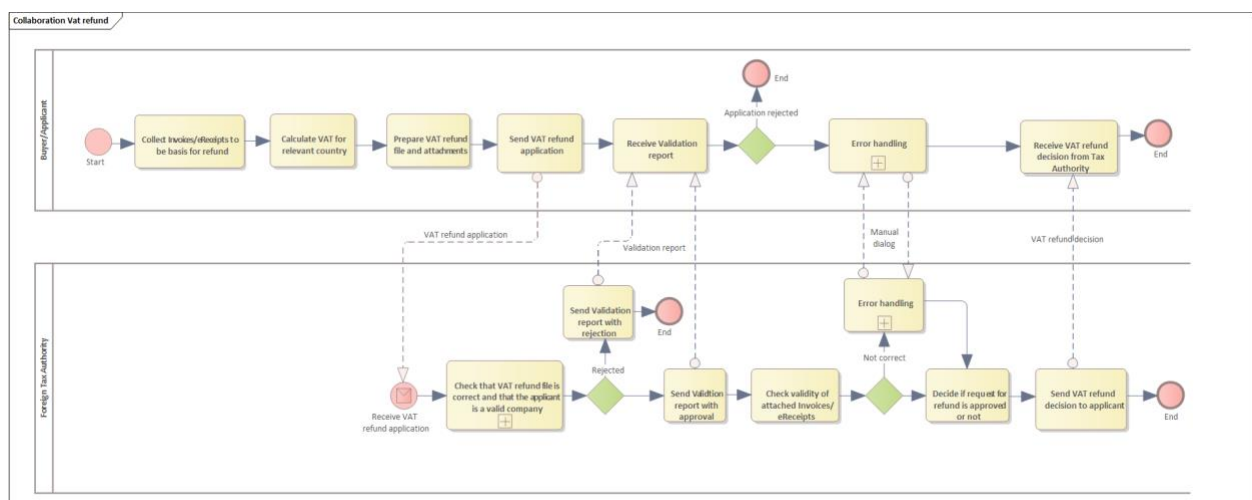
- a) sent directly from the applicant to the foreign Tax authority
- or
- b) first sent to the domestic Tax authority which forwards it to the foreign Tax authority.

Both alternatives may include a continuous transfer of Invoices and eReceipts from the Buyer to the Tax authority. On a regularly basis the Buyer can create a VAT refund application using the documents being transferred in the last period as input.

A legal written Power of attorney must be in place before the refund can be made to the Applicant.

4.2 Exchange of VAT refund application directly with foreign Tax authority

The diagram below describes a process where the VAT refund application is sent directly from the Applicant to the Tax authority in the country to which the application for refund is made.



1. Collect Invoices/eReceipts to be basis for the refund.

The VAT refund application can either be based on a collection of Invoices or a collection of eReceipts.

2. Calculate VAT for relevant country.

The total VAT for alle Invoices/eReceipts is calculated according to the VAT rate in the country that the refund is made to.

3. Prepare VAT refund file and attachments.

The refund file is prepared in accordance with the syntax model and all Invoices or eReceipts being the basis for the refund must be attached.

4. Send VAT refund application.

The VAT refund application with the XML-file and attachments is sent directly to the Tax authority in the country to which the application for refund is made.

5. Check that VAT refund file is correct, and that the applicant is a valid company.

The foreign Tax authority validates the XML-file against the syntax rules, and that the applicant is a valid company. This can be done either locally or via a look up to an external register.

6. Send Validation report with rejection or approval.

Based on the validation done in step 5 the Tax authority sends a Validation report to the applicant with a approval or a rejection. If the application is rejected the process stops.

7. Receive Validation report (with rejection or approval).

The applicant receives the response from the Tax authority. If the application is rejected the process stops, if not the process continues.

8. Check validity of attached invoices/eReceipts.

The Tax authority does a manual check of the validity of the attached Invoices/eReceipts. The outcome of this check can be that one or more of the attachments contain errors that must be corrected before the application can be processed.

9. Error handling.

This is a manual process to do necessary corrections of the Invoices/eReceipts being basis for the application. This process involves dialog between the Tax authority and the Applicant either via phone or email.

10. Decide of the request for refund is approved.

When any errors are corrected, the Tax authority processes the application and decides if the request for refund should be approved.

11. Send VAT refund decision to applicant.

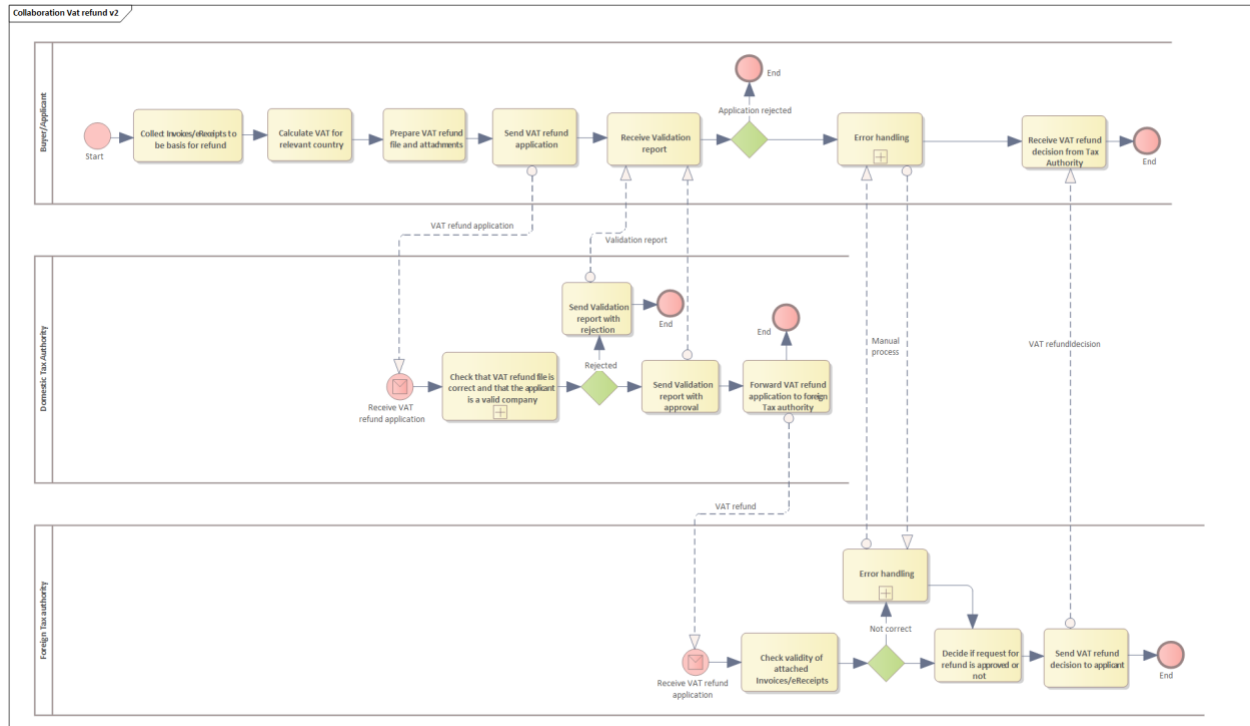
Based on the decision above, the Tax authority sends a VAR refund decision message to the Applicant with an approval or rejection of the VAT refund application. The application may also be partly approved.

12. Receive VAT refund decision from Tax authority.

The last step in the process flow is that the Applicant receives the Vat refund decision message from the Tax authority.

4.3 Exchange of VAT refund application via domestic Tax authority

The diagram below describes a process where the VAT refund application is first sent from the Applicant to the domestic Tax authority and then forwarded to the Tax authority in the country to which the application for refund is made.



1. Collect Invoices/eReceipts to be basis for the refund.

The VAT refund application can either be based on a collection of Invoices or a collection of eReceipts.

2. Calculate VAT for relevant country.

The total VAT for alle Invoices/eReceipts is calculated according to the VAT rate in the country that the refund is made to.

3. Prepare VAT refund file and attachments.

The refund file is prepared in accordance with the syntax model and all Invoices or eReceipts being the basis for the refund must be attached

4. Send VAT refund application.

The VAT refund application with the XML-file and attachments is sent to the applicants own Tax authority.

5. Check that VAT refund file is correct, and that the applicant is a valid company.

The domestic Tax authority validates the XML-file against the syntax rules, and that the applicant is a valid company. This can be done either locally or via a look up to an external register.

6. Send Validation report with rejection or approval.

Based on the validation done in step 5 the domestic Tax authority sends a Validation report to the applicant with a approval or a rejection. If the application is rejected the process stops.

7. Receive Validation report (with rejection or approval).

The applicant receives the Validation report from the domestic Tax authority. If the application is rejected the process stops, if not the process continues.

8. Forward VAT refund application to Tax authority abroad.

The VAT refund application is forwarded from the domestic Tax authority to the Tax authority in the country to which the application for refund is made.

9. Check validity of attached Invoices/eReceipts.

The foreign Tax authority does a manual check of the validity of the attached Invoices/eReceipts. The outcome of this check can be that one or more of the attachments contain errors that must be corrected before the application can be processed.

10. Error handling.

This is a manual process to do necessary corrections of the Invoices/eReceipts being basis for the application. This process involves dialog between the Tax authority and the Applicant either via phone or email.

11. Decide if the request for refund is approved.

When any errors are corrected, the Tax authority will process the application and decide if the request for refund should be approved.

13. Send VAT refund decision to applicant.

Based on the decision above, the Tax authority will send a VAT refund decision message to the Applicant with an approval or rejection of the VAT refund application. The application may also be partly approved.

12. Receive VAT refund decision from Tax authority.

The last step in the process flow is that the Applicant receives the VAT refund decision message from the Tax authority.

5 Description of VAT refund application

The chapters below describe the main parts of the VAT refund application message.

5.1 Message envelope

The envelope should identify the sender and the receiver of the message. The specification of the envelope is depending on the network and the transfer protocol being chosen for the exchange.

5.2 Header

The header identifies the sending and receiving country and also contain the message identification and timestamp.

Example of header:

```
<mes:Header>  
  <mes:OriginatingCountry>DK</mes:OriginatingCountry>  
  <mes:DestinationCountries>SE</mes:DestinationCountries>  
  <mes:MessageId>12345</mes:MessageId>  
  <mes:Timestamp>2024-02-20T03:35:59</mes:Timestamp>  
</mes:Header>
```

5.3 Application reference

Information to be used as a reference to applicant and the country to which the refund is made. Version date may also be provided.

Example of Application reference:

```
<ApplicationReference>  
  <ReferenceNumber>DK12345</ReferenceNumber>  
  <RefundingCountryCode>SE</RefundingCountryCode>  
  <Version>2024-01-02T14:18:10</Version>  
</ApplicationReference>
```

5.4 Parties

This chapter provides information about the parties that may be specified.

Further information about the roles/parties can be found in chapter 3, Parties and roles.

5.4.1 Applicant

Applicant is mandatory information and must be provided.

Example of applicant:

```
<Applicant>
  <Name>
    <cm:NameFree>Jyske Bank A/S</cm:NameFree>
  </Name>
  <AddressFree>Vestergade 8-16, 8600 Silkeborg</AddressFree>
  <TelephoneNumber>+4589898989</TelephoneNumber>
  <CountryCode>DK</CountryCode>
  <EUTraderID>
    <VATIdentificationNumber issuedBy="DK">123456789</VATIdentificationNumber>
  </EUTraderID>
  <EmailAddress>jyskebank@jyskebank.dk</EmailAddress>
</Applicant>
```

5.4.2 Representative

Representative is optional information and may be provided.

Example of representative:

```
<Representative>
  <Name>
    <cm:NameFree>Money Back</cm:NameFree>
  </Name>
  <AddressFree>Danske gade 2, Copenhagen</AddressFree>
  <CountryCode>DK</CountryCode>
  <EmailAddress>moneyback@danske.dk</EmailAddress>
  <RepresentativeID issuedBy="DK" >123456789</RepresentativeID>
</Representative>
```

5.5 Refund period

The refund period defines the start date and end date for the Invoices/eReceipts being included in this application.

Example of refund period:

```
<RefundPeriod>
  <cm:StartDate>2024-02-01</cm:StartDate>
  <cm:EndDate>2024-02-03</cm:EndDate>
</RefundPeriod>
```

5.6 Business description

The business description provides information about the business area that the applicant belongs to. This can either be given as a code or a textual description.

If the business description is given as a code, this must be according to the NACE Rev. 2 code list ¹ provided by EU.

Example of business description:

NACE code 6419 is described as “Other monetaryintermediation”.

```
<BusinessDescription>  
  <BusinessActivity>6419</ BusinessActivity >  
</BusinessDescription>
```

5.7 Bank information

Bank information provides information about the bank owner and the account number to which the refund shall be paid.

Example of bank information:

```
<DetailedBankAccount>  
  <OwnerName>Jyske Bank</OwnerName>  
  <OwnerType>representative</OwnerType>  
  <IBAN>DK5000400440116243</IBAN>  
  <BIC>JYBADKKK</BIC>  
  <Currency>DKK</Currency>  
</DetailedBankAccount>
```

5.8 Purchase information

Purchase information contains information about each of the Invoices/eReceipts being basis for the application for refund.

- Sequence number identifies the sequence within this application.
- Reference number contains a reference to the attached Invoice/eReceipt.
- Issuing date is the date the Invoice/eReceipt was issued.
- EUSupplier provides information about the supplier of the goods that the refund is applied for.
- GoodsDescription provides information of the goods that the refund is applied for. It must be given as a code according to the code list Goods description in chapter 8.2, and it may also include a textual description.
- TransactionDescription provides information about the taxable amount and vat amount.
- Deduction provides information about the deductible vat amount.

Example of purchase information:

¹ <https://ec.europa.eu/eurostat/documents/3859598/5902521/KS-RA-07-015-EN.PDF>

```

<PurchaseInformation simplifiedInvoice="false">
  <SequenceNumber>1</SequenceNumber>
  <ReferenceNumber>54786</ReferenceNumber>
  <IssuingDate>2024-02-01</IssuingDate>
  <EUSupplier>
    <Name>
      <cm:NameFree>Circle K Nordby</cm:NameFree>
    </Name>
    <AddressStruct>
      <cm:Street>Oslovägen 42</cm:Street>
      <cm:PostCode>45235</cm:PostCode>
      <cm:City>Strömstad</cm:City>
    </AddressStruct>
    <CountryCode>SE</CountryCode>
    <EUTraderID>
      <VATIdentificationNumber issuedBy="SE">1212121212</VATIdentificationNumber>
    </EUTraderID>
  </EUSupplier>
  <GoodsDescription>
    <Code>1</Code>
    <FreeText>fuel</ FreeText >
  </GoodsDescription>
  <TransactionDescription>
    <TaxableAmount currency="SEK">1050.00</TaxableAmount>
    <VATAmount currency="SEK">157.50</VATAmount>
  </TransactionDescription>
  <Deduction>
    <DeductibleVATAmount currency="SEK">157.50</DeductibleVATAmount>
  </Deduction>
</PurchaseInformation>

```

5.9 Document copy (attachments)

Document copy can be used to provide additional information related to the VAT refund application, such as a copy of Invoices/eReceipt or declarations that are not part of the message structure.

- FileType identifies the type of file being attached according to Mime type code list.
- FileName is the name of the file.
- FileDescription is any additional information of the file and is optional.

Example of attachments:

```

<DocumentCopy>
  <FileType>application/pdf</FileType>
  <FileName> Invoice57741</FileName>
  <FileDescription>Description Invoice57741</FileDescription>
</:DocumentCopy>

```


6 Description of Validation report

The Validation report message is sent from the Tax authority to the Applicant as a response to the first validation of the VAT refund application. The application can either be accepted, rejected or accepted with a warning.

6.1 Header

The header identifies the sending and receiving country and contain the message identification and timestamp.

Example of header:

```
<mes:Header>  
  <mes:OriginatingCountry>SE</mes:OriginatingCountry>  
  <mes:DestinationCountries>DK</mes:DestinationCountries>  
  <mes:MessageId>23456</mes:MessageId>  
  <mes:Timestamp>2024-02-20T03:35:59</mes:Timestamp>  
</mes:Header>
```

6.2 Body

The body of the Validation report message contains the following elements:

- Reference to the VAT refund application. Either only the reference number or also the version and refunding country.
- Status of the validation:
 - accepted
 - rejected
 - warning
- Remarks to explain a rejection or a warning. This element can be repeated.

Example of body:

```
<mes:Body applicationId="ValidationReport">  
  <ValidationReport validatedType="ApplicationReceipt">  
    <VersionedReference>  
      <ReferenceNumber>DK12345</ReferenceNumber>  
      <RefundingCountryCode>SE</RefundingCountryCode>  
      <Version>2024-01-02T14:18:10</Version>  
    </VersionedReference>  
    <Report>  
      <Status>accepted</Status>  
    </Report>  
  </ValidationReport>  
</mes:Body>
```

7 Description of the VAT refund decision

The VAT refund decision message is sent from the Tax authority to the Applicant to report if the application is accepted, partially accepted or refused.

7.1 Header

The header identifies the sending and receiving country and contain the message identification and timestamp.

Example of header:

```
<mes:Header>
  <mes:OriginatingCountry>SE</mes:OriginatingCountry>
  <mes:DestinationCountries>DK</mes:DestinationCountries>
  <mes:MessageId>34567</mes:MessageId>
  <mes:Timestamp>2024-02-20T03:35:59</mes:Timestamp>
</mes:Header>
```

7.2 Body

The body of the VAT refund decision message contains the following elements:

- Reference to the VAT refund application with the reference number, version and the refunding country.
- Decision:
 - Accepted
 - Partially accepted
 - Refused
- Decision date. The date when the decision was made.
- Refund information from the application (optional).
- Justification of the decision (optional)
- Official copy of the decision as an attachment (optional)

Example of body:

```
<mes:Body applicationId="VATRefundDecision">
  <VATRefundDecision>
    <DecisionReference>
      <ReferenceNumber>DK12345</ReferenceNumber>
      <RefundingCountryCode>SE</RefundingCountryCode>
      <Version>2024-02-20T03:35:59</Version>
    </DecisionReference>
    <ApplicationVersion>2024-02-28T12:00:00</ApplicationVersion>
    <Decision>PartiallyAccepted</Decision>
    <DecisionDate>2024-02-28</DecisionDate>
    <RefundInformation>
      <RequestedAmount currency="SEK">609.96</RequestedAmount>
      <AcceptedAmount currency="SEK">452.46</AcceptedAmount>
    </RefundInformation>
  </VATRefundDecision>
</mes:Body>
```

```

    <DebitBalance>
      <AmountDue currency="SEK">157.50</AmountDue>
    </DebitBalance>
  </RefundInformation>
  <Justification>
    <ReasonCode>60</ReasonCode>
    <AdditionalInformation> a copy of the import/invoice document is
required</AdditionalInformation>
    <TransactionReference>
      <SequenceNumber>1</SequenceNumber>
      <InvoiceReference>
        <InvoiceReferenceNumber>Invoice54786</InvoiceReferenceNumber>
      </InvoiceReference>
    </TransactionReference>
  </Justification>
  <OfficialCopy>
    <FileType>application/pdf</FileType>
    <FileName>Decision12345</FileName>
  </OfficialCopy>
</VATRefundDecision>
</mes:Body>

```

8 Code lists

This chapter describes the code lists being used in the messages.

8.1 Business description

Business descriptions are used to classify the applicant. Codes must be given according to the NACE Rev.2 code list.

<https://ec.europa.eu/eurostat/documents/3859598/5902521/KS-RA-07-015-EN.PDF>

As an example, the NACE code for a bank is 6419 (Other monetaryintermediation).

8.2 Goods description

Goods description codes are used to classify the type of goods or service that the refund is applied to. Codes must be according to the code list below.

Code	Description
1	fuel
2	hiring of means of transport
3	expenditure relating to means of transport (other than the goods and services referred to under codes 1 and 2)
4	road tolls and road user charge
5	travel expenses, such as taxi fares, public transport fares
6	accommodation
7	food, drink and restaurant services
8	admissions to fares and exhibitions

9	expenditure on luxuries, amusements and entertainment
10	other

8.3 Mime types

Mime types are used to define type of attachment and must according to the code list below.

Code	Description
application/pdf	PDF-file
image/jpeg	Jpeg-image
image/tiff	Tiff-image
application/zip	Zip-file

8.4 Language codes

Language codes to be used in the pilot must be given according to the code list below which is a subset of codes for all european languages.

Code	Description
is	Islandic
sv	Swedish
fi	Finnish
da	Danish
no	Norwegian
en	English

8.5 Country codes

Country codes must be according to the code list ISO 3166-1:Alpha2.

8.6 Currency codes

Currency codes must be according to the code list ISO 4217.

9 Example file VAT refund application

```

<?xml version="1.0" encoding="UTF-8"?>
<mes:FiscalisMessage xmlns="urn:ec.europa.eu:taxud:fiscalis:vatrefund:v1"
  xmlns:mes="urn:ec.europa.eu:taxud:fiscalis:message:v1"
  xmlns:cm="urn:ec.europa.eu:taxud:fiscalis:common:v1">
  <mes:Header>
    <mes:OriginatingCountry>DK</mes:OriginatingCountry>
    <mes:DestinationCountries>SE</mes:DestinationCountries>
    <mes:MessageId>12345</mes:MessageId>
    <mes:Timestamp>2024-02-20T03:35:59</mes:Timestamp>
  </mes:Header>
  <mes:Body applicationId="VATRefund">
    <VATRefundApplication>
      <ApplicationReference>
        <ReferenceNumber>DK12345</ReferenceNumber>
        <RefundingCountryCode>SE</RefundingCountryCode>
        <Version>2024-01-02T14:18:10</Version>
      </ApplicationReference>
      <Applicant>
        <Name>
          <cm:NameFree>Jyske Bank A/S</cm:NameFree>
        </Name>
        <AddressFree>Vestergade 8-16, 8600 Silkeborg</AddressFree>
        <TelephoneNumber>+4589898989</TelephoneNumber>
        <CountryCode>DK</CountryCode>
        <EUTraderID>
          <VATIdentificationNumber issuedBy="DK">123456789</VATIdentificationNumber>
        </EUTraderID>
        <EmailAddress>jyskebank@jyskebank.dk</EmailAddress>
      </Applicant>
      <RefundPeriod>
        <cm:StartDate>2024-02-01</cm:StartDate>
        <cm:EndDate>2024-02-03</cm:EndDate>
      </RefundPeriod>
      <BusinessDescription>
        <BusinessActivity>6419</BusinessActivity>
      </BusinessDescription>
      <DetailedBankAccount>
        <OwnerName>Jyske Bank</OwnerName>
        <OwnerType>representative</OwnerType>
        <IBAN>DK5000400440116243</IBAN>
        <BIC>JYBADKKK</BIC>
        <Currency>DKK</Currency>
      </DetailedBankAccount>
      <PurchaseInformation simplifiedInvoice="false">
        <SequenceNumber>1</SequenceNumber>
        <ReferenceNumber>54786</ReferenceNumber>
        <IssuingDate>2024-02-01</IssuingDate>
        <EUSupplier>
          <Name>
            <cm:NameFree>Circle K Nordby</cm:NameFree>
          </Name>

```

```
<AddressStruct>
  <cm:Street>Oslovägen 42</cm:Street>
  <cm:PostCode>45235</cm:PostCode>
  <cm:City>Strömstad</cm:City>
</AddressStruct>
<CountryCode>SE</CountryCode>
<EUTraderID>
  <VATIdentificationNumber issuedBy="SE">1212121212</VATIdentificationNumber>
</EUTraderID>
</EUSupplier>
<GoodsDescription>
  <Code>1</Code>
  <FreeText language="en">fuel</FreeText>
</GoodsDescription>
<TransactionDescription>
  <TaxableAmount currency="SEK">1050.00</TaxableAmount>
  <VATAmount currency="SEK">157.50</VATAmount>
</TransactionDescription>
<Deduction>
  <DeductibleVATAmount currency="SEK">157.50</DeductibleVATAmount>
</Deduction>
</PurchaseInformation>
<PurchaseInformation simplifiedInvoice="false">
  <SequenceNumber>2</SequenceNumber>
  <ReferenceNumber>57741</ReferenceNumber>
  <IssuingDate>2024-02-03</IssuingDate>
  <EUSupplier>
    <Name>
      <cm:NameFree>Scandic Laholmen</cm:NameFree>
    </Name>
    <AddressStruct>
      <cm:Street>Laholmen</cm:Street>
      <cm:PostCode>45230</cm:PostCode>
      <cm:City>Strömstad</cm:City>
    </AddressStruct>
    <CountryCode>SE</CountryCode>
    <EUTraderID>
      <VATIdentificationNumber issuedBy="SE">1122334455</VATIdentificationNumber>
    </EUTraderID>
  </EUSupplier>
  <GoodsDescription>
    <Code>6</Code>
    <FreeText language="en">accomodation</FreeText>
  </GoodsDescription>
  <TransactionDescription>
    <TaxableAmount currency="SEK">3770.54</TaxableAmount>
    <VATAmount currency="SEK">452.46</VATAmount>
  </TransactionDescription>
  <Deduction>
    <DeductibleVATAmount currency="SEK">452.46</DeductibleVATAmount>
  </Deduction>
</PurchaseInformation>
<DocumentCopy>
  <FileType>application/pdf</FileType>
```

```

    <FileName>Invoice54786</FileName>
    <FileDescription>Description_Invoice54786</FileDescription>
  </DocumentCopy>
  <DocumentCopy>
    <FileType>application/pdf</FileType>
    <FileName>Invoice57741</FileName>
    <FileDescription>Description_Invoice57741</FileDescription>
  </DocumentCopy>
</VATRefundApplication>
</mes:Body>
</mes:FiscalisMessage>

```

10 Example file Validation report

```

<?xml version="1.0" encoding="UTF-8"?>
<mes:FiscalisMessage xmlns="urn:ec.europa.eu:taxud:fiscalis:vatrefund:v1"
  xmlns:mes="urn:ec.europa.eu:taxud:fiscalis:message:v1"
  xmlns:cm="urn:ec.europa.eu:taxud:fiscalis:common:v1">
  <mes:Header>
    <mes:OriginatingCountry>SE</mes:OriginatingCountry>
    <mes:DestinationCountries>DK</mes:DestinationCountries>
    <mes:MessageId>12345</mes:MessageId>
    <mes:Timestamp>2024-02-20T03:35:59</mes:Timestamp>
  </mes:Header>
  <mes:Body applicationId="ValidationReport">
    <ValidationReport validatedType="ApplicationReceipt">
      <VersionedReference>
        <ReferenceNumber>DK12345</ReferenceNumber>
        <RefundingCountryCode>SE</RefundingCountryCode>
        <Version>2024-01-02T14:18:10</Version>
      </VersionedReference>
      <Report>
        <Status>accepted</Status>
      </Report>
    </ValidationReport>
  </mes:Body>
</mes:FiscalisMessage>

```

11 Example file VAT refund decision

```

<?xml version="1.0" encoding="UTF-8"?>
<mes:FiscalisMessage xmlns="urn:ec.europa.eu:taxud:fiscalis:vatrefund:v1"
  xmlns:mes="urn:ec.europa.eu:taxud:fiscalis:message:v1"
  xmlns:cm="urn:ec.europa.eu:taxud:fiscalis:common:v1">
  <mes:Header>
    <mes:OriginatingCountry>SE</mes:OriginatingCountry>
    <mes:DestinationCountries>DK</mes:DestinationCountries>
    <mes:MessageId>12345</mes:MessageId>
    <mes:Timestamp>2024-02-28T12:00:00</mes:Timestamp>
  </mes:Header>
  <mes:Body applicationId="VATRefundDecision">
    <VATRefundDecision>
      <DecisionReference>
        <ReferenceNumber>DK12345</ReferenceNumber>
        <RefundingCountryCode>SE</RefundingCountryCode>
        <Version>2024-02-20T03:35:59</Version>
      </DecisionReference>
      <ApplicationVersion>2024-02-28T12:00:00</ApplicationVersion>
      <Decision>PartiallyAccepted</Decision>
      <DecisionDate>2024-02-28</DecisionDate>
      <RefundInformation>
        <RequestedAmount currency="SEK">609.96</RequestedAmount>
        <AcceptedAmount currency="SEK">452.46</AcceptedAmount>
        <DebitBalance>
          <AmountDue currency="SEK">157.50</AmountDue>
        </DebitBalance>
      </RefundInformation>
      <Justification>
        <ReasonCode>60</ReasonCode>
        <AdditionalInformation>a copy of the import/invoice document is
required</AdditionalInformation>
      <TransactionReference>
        <SequenceNumber>1</SequenceNumber>
        <InvoiceReference>
          <InvoiceReferenceNumber>Invoice54786</InvoiceReferenceNumber>
        </InvoiceReference>
      </TransactionReference>
    </Justification>
    <OfficialCopy>
      <FileType>application/pdf</FileType>
      <FileName>Decision12345</FileName>
    </OfficialCopy>
  </VATRefundDecision>
</mes:Body>
</mes:FiscalisMessage>

```


Annex 1: VAT refund application syntax model

Syntax model as separate attachment.

Annex 2: Validation report syntax model

Syntax model as separate attachment.

Annex 3: VAT refund decision syntax model

Syntax model as separate attachment.