

Procedure for Non-EU Members to Reclaim VAT on Access Fees in Spain

Step 1: Designate a Representative

Applicants must designate a representative established within the territory where the tax applies, who shall fulfil the corresponding formal or procedural obligations and shall be jointly and severally liable in cases of undue refunds. This representative shall be responsible for electronically filing the refund application.

Step 2: Prepare Documentation

1. Documents Needed:

- **VAT Certificate:** Issued by the relevant authorities in the applicant's country.
- **Power of Representation:**
 - Granted before a notary public.
 - Must be in favor of a resident representative.
 - Should state the capacity of the grantor to act in the name and representation of the applicant.
 - Include the date, place, and identification details of the grantor and representative.
 - Specify the powers conferred, including the authority to present Form 361 electronically.
 - If the representative is to receive VAT refunds on behalf of the applicant, this must be explicitly stated.
 - Drafted in Spanish or translated by a sworn interpreter.
 - If notarized outside Spain, must have the Hague Apostille. If the country has not subscribed to the Hague Convention, it must be duly legalized.

- #### **2. Submission:** Send the documents by registered or certified mail to National Tax Management Office, Calle Lérida N° 32-34, 28020 Madrid, Spain

Step 3: Submit the Refund Request

The deadline for submitting the refund request will begin the day following the end of the period to which the request refers and will end on September 30 following the calendar year in which the fees to which it refers have been paid.

The presentation must be made electronically (by filling out form 361) by the Spanish representative.