



**MINISTÈRE  
DE L'EUROPE  
ET DES AFFAIRES  
ÉTRANGÈRES**

*Liberté  
Égalité  
Fraternité*

**State Protocol  
and Diplomatic Events Directorate**

**Diplomatic and Consular Privileges and  
Immunities Department**

No. 2023-0417781/PRO/PIDC

Paris, 5 October 2023

The French Ministry for Europe and Foreign Affairs – Protocol – presents its compliments to the foreign diplomatic missions accredited in France, and the permanent delegations and representations of the international organizations headquartered or having an office in France, and, with regard to the circular notes verbales nos. 2021-0036354/PRO/PIDC of 18 January 2021 and 2021-0415885/PRO/PIDC of 30 August 2021 with regard to the paperless procedure for VAT refund requests, has the honour to inform them of the following:

Protocol informs the addressees of this note verbale that the paperless processing of VAT refunds, which became standard practice on 1 September 2021 for all diplomatic missions accredited in France, will, as of 1 January 2024, become the sole possible method to apply for VAT refunds for all entities concerned.

VAT refund requests from that date on must be sent to the tax administration through the Ministry's Protocol Department via the secure email system ESCALE exclusively. As of 1 January 2024, Protocol will reject all refund requests sent on paper and will return them to the requesting bodies.

.../...

**DIPLOMATIC MISSIONS ACCREDITED IN FRANCE**

**INTERNATIONAL ORGANIZATIONS HEADQUARTERED OR HAVING AN OFFICE IN FRANCE**

**PERMANENT REPRESENTATIONS AND DELEGATIONS TO INTERNATIONAL ORGANIZATIONS**

Almost all missions, representations and delegations already use the ESCALE email system and have noticed that this paperless procedure significantly reduces the processing times for refund requests and frees the requesting bodies from the obligation of temporarily providing original invoices which are essential to their bookkeeping.

Protocol stresses that, just like for the paper form procedure, embassies remain the focal point for all requests, including those from entities placed under their responsibility (consulates general and consulates, agencies, offices and detached services). It also recalls that only international organizations may send requests from the permanent representations and foreign delegations attached to them.

Lastly, Protocol wishes to draw the attention of all addressees to the importance of following the instructions on the FOCUS information sheet (attached) for all VAT refund requests. Fulfilling the substantive and formal conditions indicated by the tax administration is key to the optimal processing of all these requests./.



The French Ministry for Europe and Foreign Affairs — Protocol — avails itself of this opportunity to renew to the foreign diplomatic missions accredited in France, and permanent delegations and representations of international organizations headquartered or with an office in France, the assurances of its high consideration.