

APRIL 2026

MONTHLY NEWSLETTER



WELCOME TO OUR LATEST FIRM NEWSLETTER!

We are pleased to once again inform you about current developments and practical topics relating to NoVA refunds.

Our goal is not only to provide reliable support with applying for and processing your refund, but also to inform you at an early stage about important changes and deadlines relevant to your business. Especially in a changing environment, it is essential to stay well informed and act in good time.

In this issue, we have summarized the key points regarding NoVA refunds for you. You will learn which requirements are particularly relevant, how to avoid common mistakes and how to secure your refund efficiently.

We hope you find this issue informative and are always happy to assist you with any questions regarding NoVA refunds.

Team Chalupa

REQUIREMENTS FOR A NoVA REFUND:

- Company affiliation / eligibility
- Application submitted on time
- Complete documentation
- Compliance with legal and tax requirements
- No prior exclusions or restrictions

TYPICAL CHALLENGES IN PRACTICE:

- Unclear refund requirements
- Incorrect or incomplete calculations
- Missing or insufficiently documented evidence
- Missed application deadlines



NoVA REFUNDS: FAST, SECURE, RELIABLE

In import and export transactions in the automotive trade, the standard consumption tax (NoVA) plays a central role. What is often overlooked: under certain conditions, NoVA that has already been paid can be reclaimed.

Refunds are available in particular for exports or when vehicles are transferred abroad. However, legislative changes - especially from 2026 onwards - have significantly restricted these cases. In many situations, no NoVA is now incurred in trade at all, which also means there is no entitlement to a refund.

Correct assessment on a case-by-case basis is therefore crucial.

Errors in the calculation or application can quickly lead to financial disadvantages or result in claims not being used.

We support you with:

- reviewing your specific cases
- correctly calculating NoVA
- submitting a complete application on time

In brief

- Refunds are still possible, but restricted
- Often no NoVA in trade -> no entitlement
- Stricter requirements and checks
- Greater importance of case-by-case review

Checklist

For a successful NoVA refund, the following documents are particularly required:

- Purchase contract or invoice
- Proof of NoVA payment
- Proof of export or transfer
- Registration certificate

We are available for a personal consultation at any time and will support you in achieving the optimal tax treatment.

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