

Application for a VAT refund on the purchase of heat pump systems



Only valid for heat pump systems that are ready for use 1 January 2017 or later.

You can only reclaim value-added tax (VAT) on heat pump systems and on the work and equipment required to procure the energy from the environment. You cannot reclaim VAT on equipment going from the heat pump to the heating system inside a house or a building.

Submit the completed application to the Environment Agency at: Umhvørvisstovan, Postboks 2048, 110 Tórshavn or by e-mail to us@us.fo

The Environment Agency forwards the approved application to TAKS.

Enclose copies of the invoices and receipts of expenses paid for the heat pump system, equipment, wages for installing the system and expenses for electrical work.

1. Applicant

Name:	P-tal/V-tal:
Street and no.:	PO box:
Postcode and town:	
E-mail:	Telephone:

2. Details

The heat pump system is for: <input type="checkbox"/> A house <input type="checkbox"/> A building
Land registration number (matrikkelnummar), where the heat pump is installed:
Amount of VAT you wish to reclaim:
Total cost of the heat pump, equipment and wages for installing the system:
For electrical work costing more than DKK 7,000, please provide details below. Please note , the purchase and instalment of new or "green" electricity meters will not be refunded.
Bank account for the VAT refund:
Registration no.: _____ Account no.: _____

In 2024, the VAT is refunded 100%, in 2025 75% of the VAT is refunded, in 2026 50% is refunded and in 2027 25%. In 2028 and the following years, there is no refund.

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 Place Signature of applicant

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3. Confirmation from a certified heat pump fitter

Name:	
<input type="checkbox"/> I certify that the heat pump system provides at least 80% of the required energy for heating and hot water, and that the remaining energy comes from electricity	
When is the heat pump system brought to use?	
<input type="checkbox"/> I certify that the heat pump system is brought to use 1 January 2017 or later.	
..... , the / 20
Place	Signature and stamp <i>(In the absence of a stamp, please state the signee's first and last name, in capital letters, above the signature.)</i>

4. Approval from the Environment Agency

<input type="checkbox"/> The application is not approved.	
<input type="checkbox"/> The application is approved and is sent for payment.	
..... , the / 20
Place	Signature and stamp <i>(In the absence of a stamp, please state the signee's first and last name, in capital letters, above the signature.)</i>

Conditions

- 1) Your application applies for the year, the work was completed and paid for. It is not relevant, what year the work started. Only when it was completed and paid for.
- 2) If the work was completed after 1. January 2024, and your house or building previously used an oil burner, you will need to send in a receipt for the disposal of your oil burner along with your application, either from IRF or "Kommunala Brennistøðin"

Application deadline and expenses deadline

TAKS must receive the approved application at the latest on 31 March 2028.
The expenses must have taken place at the latest on 31 December 2027.

Legal framework

The VAT Act, i.e law of the Løgting no. 136 of 8 September 1992 concerning value added tax, as last amended by law of the Løgting no. 11 of 7. Mars 2024.