

Refund of input VAT to foreign customers (A Guideline for Exhibitors)

As a rule, goods and services that you as an exhibitor purchase in connection with your business activities in Germany are subject to German VAT. This does not depend on the question, whether you have a German VAT Identification number. Exhibition services as services in connection with a real property are taxable, where the property is situated (place of the exhibition). Messe Berlin is in this case obliged to issue invoices with German VAT and to pay the VAT to the German tax office.

If your company is resident in the European Union or in one of the non-EU-countries as listed on the back, it will under certain circumstances be possible to claim for a refund of the invoiced German VAT in Germany. As a result, the actual costs also for other services received in Germany, may be reduced.

For entrepreneurs resident in the European Union, this entitlement requires a refund amounting at least to € 200,00, if the application is filed for a period of at least 3 months. The application may also be filed for a whole calendar year or for a period of less than 3 months, if it is the rest of the calendar year (e.g. November and December). In this case, the limit is reduced to € 25,00. For companies not resident in the EU, the abovementioned limits increase to € 500,00 resp. € 250,00.

The claim necessarily has to be submitted at the latest within six months from the end of the respective calendar year, in which the input VAT claim has been acquired. Concerning invoices, that are issued **after** the service has been carried out, the invoice date is relevant. However, if invoices are issued, **before** the service is carried out, the input VAT may only be claimed at the time, the invoice has been received **and** the invoice amount has been paid. The application has to be filed together with an official certificate of your resident state confirming your status of a taxable person

and your taxpayer identification number (Unternehmerbescheinigung). Furthermore, the respective invoices have to be included in original. In principle, you are entitled to submit all incoming invoices showing German VAT and issued to you in connection with your business activities (e.g. exhibition in Germany). Especially the VAT amounts invoiced for your participation in the exhibition as well as the VAT invoiced for additional costs like accommodation, taxi, service, etc. may be included. Entrepreneurs not resident in the EU, however, are not entitled to claim for input VAT in connection with vehicle fuel.

To make such a formal input VAT claim, it is necessary to fill in an official application form. To reduce the administrative burden for your company in connection with the abovementioned proceeding and to ensure, that the requirements of German VAT law are fulfilled, you can request support from:

PricewaterhouseCoopers GmbH
Lise-Meitner-Str. 1
D- 10589 Berlin

Please do not hesitate to contact the VAT specialists listed below personally:

Götz Neuhahn, phone: +49/30/2636-5445
goetz.neuhahn@de.pwc.com

Björn Ahrens, phone: +49/30/2636-5470
bjoern.ahrens@de.pwc.com

Kirstin Schwartz, phone: +49/30/2636-5448
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Alternatively, the official application form for a refund of input VAT may also be requested from the Bundesamt für Finanzen, Friedhofstr. 1, D-53225 Bonn. It may also be downloaded from <http://www.bff-online.de/ust/index.html>, filled in and sent to the Bundesamt für Finanzen.

List of non-EU-countries from which applications for refund of input VAT may be submitted

Andorra	Macao
Antigua and Barbuda	Macedonia
Bahamas	Maldives
Bahrain	Monaco
Bermudas	Norway
Brunei - Darussalam	Oman
Canada	Qatar
Cayman Islands	Salomon Islands
Gibraltar	San Marino
Greenland	Saudi Arabia
Grenada	St. Vincent
Guernsey	Swaziland
Hong Kong (VR China)	Switzerland
Iceland	United Arab Emirates
Iran	United States of America
Israel	Vatican City State
Jamaika	Virgin Island (British)
Japan	
Jersey	
Korea, People's Republic	
Korea, Republic	
Kuwait	
Lebanon	
Liberia	
Libya	
Liechtenstein	

List of EU Countries (Community Territory)

Austria	Latvia (from 1 May 2004)
Belgium	Ireland
Denmark	Italy
Finland	Luxembourg
France	Netherlands
Germany	Portugal
Great Britain	Spain
Greece	Sweden
Cyprus (from 1 May 2004)	Lithuania (from 1 May 2004)
Czech Republic (from 1 May 2004)	Malta (from 1 May 2004)
Estonia (from 1 May 2004)	Poland (from 1 May 2004)
Hungary (from 1 May 2004)	Slovakia (from 1 May 2004)
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