

FAQ Portuguese VAT

1. Why am I paying a VAT on the Conference Registration Fee?

You are paying a Value Added Tax (VAT) on the registration fee because it is required by the laws and regulations of the EU and its Member States. They establish that VAT must be paid on the fees in the country where the congress is held.

2. Can the VAT be recovered?

Possibly. Only business companies from the European Union (EU) and business companies from Non EU with reciprocity agreement can claim back the Portuguese VAT. To recover the VAT you must provide the details of your company - name, address, VAT number or Tax ID - for all expenses invoices and submit all original documentation to your company for its processing.

Note that, in Portugal the VAT is not recoverable on certain expenses like: accommodation, food and drinks, travel expenses (*except in the case of specific events – where the expenses are related to the organization of an event to promote their business: 50% VAT recoverable; where the expenses are related to the participation in an event to promote their business: 25% VAT recoverable*) entertainment expenses, Tabacco, ...

3. What process should companies follow to recover the VAT?

a. EU Companies

EU companies must contact the Tax Administration of their own country for instructions regarding the conditions and process to follow for reclaiming the Portuguese VAT. There are also minimum VAT amounts that must be met.

The refund must relate to the previous calendar year and the amount may not be less than EUR 50. If the refund application relates to the current year and to a period equal to three or more consecutive months, the amount for which the application is made may not be less than 400; if the application relates to a shorter period, the amount may not be less than EUR 50 and the period must end on 31 December of the previous year.

The application must be submitted to the Portuguese tax Authorities by 30 September N+1 for expenses incurred in N.

b. Non-European Union Companies (with reciprocity agreement)

The Non-European companies have to appoint a Portuguese fiscal representative to file a VAT refund. A proxy must be provided to the tax authorities. The claims may be filed electronically. The forms are available at this [link](#) (login details will be required).

The request can also be filed in paper : Form 1496 ([Link](#)). The form must be printed in color, completed in Portuguese and in Euro.

The Non-European companies must make sure their application is received at the latest by 30 September N+1 for expenses incurred in N.

There are also minimum VAT amounts that must be met. If the application relates to a period of less than one calendar year but not less than three months, the amount for which application is made may not be less than EUR 400; if the application relates to a period equal to a calendar year or to the remainder of a calendar year, the amount may not be less than EUR 50.