

FAQ UK VAT

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

You are paying a Value Added Tax (VAT) on the registration fee because it is required by the UK VAT Act 1994: VAT must be paid on the fees in the country where the congress is held.

Note that the Registration Fees for the virtual participation at the live event are subject to different VAT rules. They can be either subject to French VAT, or subject to the Reverse charge.

2. Can the VAT be recovered?

Possibly. Only applicants registered for business purposes in a country outside the UK can use the scheme to reclaim VAT paid in the UK.

The applicant does not have to be, or can't be, VAT-registered in the UK and he does not have a place of business or other residence in the UK. Also, he must not make any taxable supplies in the UK for which he is responsible for paying the VAT.

To recover the VAT you must provide a certificate proving your business activity. The certificate must contain some details (the name, the address of the official stamp of the authorizing body, the nature of your business, your own name and address, your business registration number...) – for all expense invoices and submit all original documentation to your company for its processing.

Note that VAT can't be reclaimed on certain items, like the cost of buying a car, or for goods and services bought for resale, used for business entertainment or used for non-business activities.

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

Companies outside the UK must send the VAT refund application directly to the UK Tax Administration (HMRC) at the address below:

HM Revenue and Customs - Compliance Centres
VAT Overseas Repayment Unit S1250
Benton Park View
Newcastle upon Tyne
NE98 1YX
United Kingdom

You must make the claim no later than six months after the end of the 'prescribed year' in which you incurred the VAT. The prescribed year is the twelve months from 1 July to 30 June of the following calendar year, so you must make your application no later than 31 December.

Companies must make their application on [form VAT 65A](#). Instructions on how the form must be filled in are available [here](#).

The application form must be supported by the original version of all invoices included in the claim, as well as an original certificate from the official authority in your own country showing that you are registered for business purposes in that country (you may use [form VAT 66A](#) for the certificate).

There are also minimum VAT amounts that must be met. If the application is for a period covering less than 12 months, the total amount of VAT claimed must not be less than GBP 130. However, when the application is for the full 12 months of the prescribed year, or the period remaining in the prescribed year, the amount of VAT claimed must not be less than GBP 16.