

Analysis of VAT treatment in Austria

	Delegate Fees/Admission	Sponsorship	Stand rental
German clients			
Taxable person established in Austria	20% Austrian VAT	Reverse charge - Article 44*	Reverse charge - Article 44*
Non taxable person resident in Austria	20% Austrian VAT	domestic VAT - Article 45**	domestic VAT - Article 45**
Clients in EU			
Taxable person not established in Austria	20% Austrian VAT	Reverse charge - Article 44*	Reverse charge - Article 44*
Non taxable person not resident in Austria	20% Austrian VAT	domestic VAT - Article 45**	domestic VAT - Article 45**
Clients outside the EU			
Taxable person not established in the EU	20% Austrian VAT	Outside the scope of EU VAT - Article 44	Reverse charge - Article 44*
Non taxable person not resident in the EU	20% Austrian VAT	Outside the scope of EU VAT - Article 59	domestic VAT - Article 45**

Note

* VAT number in country of establishment should be used. Where customer is in the same Member State, domestic VAT is charged

** VAT number in country of establishment should be used and VAT charged in that country

Analysis of VAT treatment in Denmark

	Delegates fees/Admission	Sponsorship	Stand rental***
Danish clients			
Taxable person established in Denmark	25% Danish VAT	Reverse charge - Article 44*	TBC
Non taxable person resident in Denmark	25% Danish VAT	domestic VAT - Article 45**	TBC
Clients in EU			
Taxable person not established in Denmark	25% Danish VAT	Reverse charge - Article 44*	TBC
Non taxable person not resident in Denmark	25% Danish VAT	domestic VAT - Article 45**	TBC
Clients outside the EU			
Taxable person not established in the EU	25% Danish VAT	Outside the scope of EU VAT - Article 44	TBC
Non taxable person not resident in the EU	25% Danish VAT	Outside the scope of EU VAT - Article 59	TBC

Note

* VAT number in country of establishment should be used. Where customer is in the same Member State, domestic VAT is charged

** VAT number in country of establishment should be used and VAT charged in that country

*** The Danish Tax Authorities have not yet published their treatment of stand rental with effect from 1 January 2011. Consequently, it is prudent to charge Danish VAT to all customers until clarification has been received.

Analysis of VAT treatment in the Netherlands

	Delegates fees/Admission	Sponsorship	Stand rental
Dutch clients			
Taxable person established in the Netherlands	Reverse charge - Article 194***	Reverse charge - Article 44*	Reverse charge - Article 44*
Non taxable person resident in the Netherlands	19% Dutch VAT	19% UK VAT - Article 45**	19% UK VAT - Article 45**
Clients in EU			
Taxable person not established in Netherlands	19% Dutch VAT	Reverse charge - Article 44*	Reverse charge - Article 44*
Non taxable person not resident in Netherlands	19% Dutch VAT	19% UK VAT - Article 45**	19% UK VAT - Article 45**
Clients outside the EU			
Taxable person not established in the EU	19% Dutch VAT	Outside the scope of EU VAT - Article 44	Outside the scope of EU VAT - Article 44
Non taxable person not resident in the EU	19% Dutch VAT	Outside the scope of EU VAT - Article 59	19% UK VAT - Article 45**

Note

* VAT number in country of establishment should be used. Where customer is in the same Member State, domestic VAT is charged

** VAT number in country of establishment should be used and VAT in that country charged

*** Where supplier is not established in the Netherlands, the Dutch VAT due is accounted for by the customer applying the reverse charge. This only applies if the customer is established in the Netherlands

Analysis of VAT treatment in Italy

	Delegates fees/Admission	Sponsorship	Stand rental****
Italian clients			
Taxable person established in Italy	Reverse charge - Article 194***	Reverse charge - Article 44*	Reverse charge - Article 44*
Non taxable person resident in Italy	22% Italian VAT	Domestic VAT - Article 45**	Domestic VAT - Article 45**
Clients in EU			
Taxable person not established in Italy	22% Italian VAT	Reverse charge - Article 44*	Reverse charge - Article 44*
Non taxable person not resident in Italy	22% Italian VAT	Domestic VAT - Article 45**	Domestic VAT - Article 45**
Clients outside the EU			
Taxable person not established in the EU	22% Italian VAT	Outside the scope of EU VAT - Article 44	Outside the scope of EU VAT - Article 44
Non taxable person not resident in the EU	22% Italian VAT	Outside the scope of EU VAT - Article 59	Domestic VAT - Article 45**

Note

* VAT number in country of establishment should be used. Where customer is in the same Member State, domestic VAT is charged

** VAT number in country of establishment should be used and VAT charged in that country

*** Where supplier is not established in Italy, the Italian VAT due is accounted for by the customer applying the reverse charge. The reverse charge applies where the customer is established in Italy.

**** The Italian Tax Authorities have not yet confirmed the VAT treatment that will apply to stand rental. However, it is expected that where the supply is of stand rental, it will be general rule whereas if it is only of space it will be land related. Treatment shown is for stand rental

Analysis of VAT treatment in Romania

	Delegates fees/Admission	Sponsorship	Stand rental	E-sales of the conference materials
Romanian clients				
Taxable person established in Romania	24% Romanian VAT	Reverse charge - Article 44*	24% Romanian VAT	Reverse charge - Article 44*
Non taxable person resident in Romania	24% Romanian VAT	domestic VAT - Article 45**	domestic VAT - Article 45**	domestic VAT - Article 45**
Clients in EU				
Taxable person not established in Romania	24% Romanian VAT	Reverse charge - Article 44*	Reverse charge - Article 44*	Reverse charge - Article 44*
Non taxable person not resident in Romania	24% Romanian VAT	domestic VAT - Article 45**	domestic VAT - Article 45**	domestic VAT - Article 45**
Clients outside the EU				
Taxable person not established in the EU	24% Romanian VAT	Outside the scope of EU VAT - Article 44	Outside the scope of EU VAT - Article 44	Outside the scope of EU VAT - Article 44
Non taxable person not resident in the EU	24% Romanian VAT	Outside the scope of EU VAT - Article 59	domestic VAT - Article 45**	Outside the scope of EU VAT - Article 59

Note

* VAT number in country of establishment should be used. Where customer is in the same Member State, domestic VAT is charged

** VAT number in country of establishment should be used and VAT charged in that country

Analysis of VAT treatment in Bulgaria

	Delegates fees/Admission	Sponsorship	Stand rental
Bulgarian clients			
Taxable person established in Bulgaria	20% Bulgarian VAT	Reverse charge - Article 44*	20% Bulgarian VAT
Non taxable person resident in Bulgaria	20% Bulgarian VAT	20% UK VAT - Article 45**	20% Bulgarian VAT
Clients in EU			
Taxable person not established in Bulgaria	20% Bulgarian VAT	Reverse charge - Article 44*	20% Bulgarian VAT
Non taxable person not resident in Bulgaria	20% Bulgarian VAT	20% UK VAT - Article 45**	20% Bulgarian VAT
Clients outside the EU			
Taxable person not established in the EU	20% Bulgarian VAT	Outside the scope of EU VAT - Article 44	20% Bulgarian VAT
Non taxable person not resident in the EU	20% Bulgarian VAT	Outside the scope of EU VAT - Article 59	20% Bulgarian VAT

Note

* VAT number in country of establishment should be used. Where customer is in the same Member State, domestic VAT is charged

** VAT number in country of establishment should be used and VAT in that country charged

Analysis of VAT treatment in Singapore

	VAT rate		
	Delegates fees/Admission	Sponsorship	Stand rental
Clients from Singapore			
Taxable person established in Singapore	7%	7%	7%
Non taxable person resident in Singapore	7%	7%	7%
Clients in EU			
Taxable person not established in Singapore	0% (Not subject to Singapore VAT)	0% (Not subject to Singapore VAT)	0% (Not subject to Singapore VAT)
Non taxable person not resident in Singapore	0% (Not subject to Singapore VAT)	0% (Not subject to Singapore VAT)	0% (Not subject to Singapore VAT)
Clients outside EU			
Taxable person not established in Singapore	0% (Not subject to Singapore VAT)	0% (Not subject to Singapore VAT)	0% (Not subject to Singapore VAT)
Non taxable person not established in Singapore	0% (Not subject to Singapore VAT)	0% (Not subject to Singapore VAT)	0% (Not subject to Singapore VAT)

Analysis of VAT treatment in the UK for UK established supplier

	Delegates fees/Admission	Sponsorship	Exhibition space only**	Stand rental (space plus accompanying services)***
UK clients				
Taxable person established in the UK	20% UK VAT	20% UK VAT	20% UK VAT	20% UK VAT
Non taxable person resident in the UK	20% UK VAT	20% UK VAT	20% UK VAT	20% UK VAT
Clients in EU				
Taxable person not established in UK	20% UK VAT	Reverse charge - Article 44*	20% UK VAT	Reverse charge - Article 44*
Non taxable person not resident in UK	20% UK VAT	20% UK VAT	20% UK VAT	20% UK VAT
Clients outside the EU				
Taxable person not established in the EU	20% UK VAT	Outside the scope of EU VAT - Article 44	20% UK VAT	Outside the scope of EU VAT - Article 44
Non taxable person not resident in the EU	20% UK VAT	Outside the scope of EU VAT - Article 59	20% UK VAT	20% UK VAT

Note

* UK VAT number should be used on invoice

** Considered to be land related so place of supply is where land is situated. Supply is liable to UK VAT if option to tax exercised by supplier.

*** Accompanying services provided as part of a package includes such items as the design and erection of a temporary stand, security, power, telecommunications, hire of machinery or publicity material

Analysis of VAT treatment in Norway for non established Norwegian supplier

	Delegates fees/Admission	Sponsorship	Stand rental
Norwegian clients			
Taxable person established in Norway	25% Norwegian VAT	25% Norwegian VAT	25% Norwegian VAT
Non taxable person resident in Norway	25% Norwegian VAT	25% Norwegian VAT	25% Norwegian VAT
Clients outside Norway			
Taxable person not established in Norway	25% Norwegian VAT	25% Norwegian VAT	25% Norwegian VAT
Non taxable person not resident in Norway	25% Norwegian VAT	25% Norwegian VAT	25% Norwegian VAT

Notes

1. Please note certain sponsorship agreements may be considered to be supplied remotely and not subject to Norwegian VAT. We recommend a review of the sponsorship agreement prior to invoicing.

Correct as at November 2014

The VAT treatment is correct at the date above and is relevant for your current event. Where events are to be held in the future, we recommend seeking advice on any changes to VAT law.

Analysis of VAT treatment in Poland for SMi as non-established supplier

	Delegates fees/Admission	Sponsorship	Stand rental / Event organisation services¹
Polish clients			
Taxable person established in Poland	Reverse charge - Article 194 ²	Reverse charge - Article 44 ³	Reverse charge - Article 44 ³
Non-taxable person resident in Poland	23% Polish VAT - Article 54	domestic VAT - Article 45 ⁴	domestic VAT - Article 45 ^{4, 5}
Clients in EU			
Taxable person not established in Poland	23% Polish VAT - Article 53	Reverse charge - Article 44 ³	Reverse charge - Article 44 ³
Non-taxable person not resident in Poland	23% Polish VAT - Article 54	domestic VAT - Article 45 ⁴	domestic VAT - Article 45 ^{4, 5}
Clients outside the EU			
Taxable person not established in the EU	23% Polish VAT - Article 53	Outside the scope of EU VAT - Article 44	Outside the scope of EU VAT - Article 44
Non-taxable person not resident in the EU	23% Polish VAT - Article 54	Outside the scope of EU VAT - Article 59	domestic VAT - Article 45 ^{4, 5}

Notes

1. Organisation services: complex organisation services relating to fairs and exhibitions, including among others stand rental fee, electricity fee, beverages fee, event folders fee etc.
2. Where supplier is not established in Poland, the Polish VAT due is accounted for by the customer applying the reverse charge. The reverse charge only applies where the customer is established in Poland and registered for Polish VAT.
3. VAT number in country of establishment should be used. Where customer is in the same Member State, domestic VAT is charged
4. VAT number in country of establishment should be used and VAT charged in that country
5. If the customer is non-taxable then there is a high possibility that the local tax office may consider the supply of stand rental ancillary to the event and therefore subject to 23% Polish VAT under Article 54, we recommend seeking further clarification if these supplies occur

Analysis of VAT treatment in Hungary for SMi as non-established supplier

	Delegates fees/Admission	Sponsorship	Stand rental / Event organisation
Polish clients			
Taxable person established in Hungary	Reverse charge - Article 194 ³	Reverse charge - Article 44 ¹	Reverse charge - Article 194 ³
Non-taxable person resident in Hungary	27% Hungarian VAT	domestic VAT - Article 45 ²	27% Hungarian VAT
Clients in EU			
Taxable person not established in Hungary and not registered for VAT in Hungary	27% Hungarian VAT	Reverse charge - Article 44 ¹	27% Hungarian VAT
Taxable person not established in Hungary and registered for VAT in Hungary	Reverse charge - Article 194 ³	domestic VAT - Article 44 ¹	Reverse charge - Article 194 ³
Taxable person not established in the Hungary	27% Hungarian VAT	domestic VAT - Article 45 ²	27% Hungarian VAT
Clients outside the EU			
Taxable person not established in Hungary and not registered for VAT in Hungary	27% Hungarian VAT	Outside the scope of EU VAT - Article 44	27% Hungarian VAT
Taxable person not established in Hungary and registered for VAT in Hungary	Reverse charge – Article 194 ³	Outside the scope of EU VAT - Article 44	Reverse charge – Article 194 ³
Taxable person not established in the EU	27% Hungarian VAT	Outside the scope of EU VAT - Article 44	27% Hungarian VAT

Notes

1. Organisation services: complex organisation services relating to fairs and exhibitions, including among others stand rental fee, electricity fee, beverages fee, event folders fee etc.
2. Where supplier is not established in Poland, the Polish VAT due is accounted for by the customer applying the reverse charge. The reverse charge only applies where the customer is established in Poland and registered for Polish VAT.
3. VAT number in country of establishment should be used. Where customer is in the same Member State, domestic VAT is charged
4. VAT number in country of establishment should be used and VAT charged in that country
5. If the customer is non-taxable then there is a high possibility that the local tax office may consider the supply of stand rental ancillary to the event and therefore subject to 23% Polish VAT under Article 54, we recommend seeking further clarification if these supplies occur

Analysis of VAT treatment in Virginia, USA

DESCRIPTION	TAXABLE OR EXEMPT	CITE/AUTHORITY	COMMENT
Delegate Entrance	Exempt	23 VAC 10-210-30	Admissions to events are generally not considered sales of tangible personal property unless such charges are imposed in connection with the sale of otherwise taxable property.
Sponsorship	Exempt	23 VAC 10-210-30	Admissions to events are generally not considered sales of tangible personal property unless such charges are imposed in connection with the sale of otherwise taxable property.
Exhibition Space Rental	Exempt	VA Sec.58.-1-602	While leases/rentals of tangible personal property are generally taxable, charges to rent real estate (i.e. space within a building) is exempt.

Notes

1. When taxable and non-taxable items are combined in a single (bundled) charge, states will generally apply sales tax to the entire charge.
2. The conclusions in this tax matrix are based on state laws, regulations, and administrative guidance in effect as of January, 2016. States may change laws affecting the taxability of products and services that are on the tax matrix and Accordance recommends updating the tax matrix on an annual basis to ensure accuracy.