

## FAQ UK VAT for SMR Congress UK 2018

### 1. Why am I paying a VAT on the Meeting 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 meeting is held; in this case, the United Kingdom.

### 2. Can the VAT be recovered?

Possibly. Only applicants registered for business purposes in an EU or non-EU country can use the scheme to reclaim VAT paid in the UK.

The applicant must not be VAT-registered in the UK and 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 the details of your company – name, address, VAT number or Tax ID – 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?

#### 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 UK VAT. You must claim no later than 9 months after the end of the calendar year the VAT was paid.

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 the claim is made may not be less than GBP 295; if the application relates to a period of a calendar year or the remainder of a calendar year if this is less than 3 months, the amount may not be less than GBP 35.

#### b. Non-European Companies

The Non-European companies 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.

The Non-European companies must make their application on form [VAT 65A \(link\)](#). Instructions on how the form must be filled in are available [here](#).

The application form must be supported by the original copy 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 (ex: for US company = IRS form 6166).

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.