

## **FAQ VAT SNE MEETING REGISTRATION**

### **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 European Union and its Member States. They establish that VAT must be paid on the registration fees in the country where the meeting is held.

### **2. Can the VAT be recovered?**

All companies from the European Union and from Non-European countries can claim back the Irish VAT. Indeed, no reciprocity agreements are signed by the Ireland. Ireland will refund VAT to taxable persons established in any third country.

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.

Pay attention the VAT refund is not accepted on certain expenses like entertainment expenses, petrol, food, drink, accommodation or other personal services, but also in case of incorrect VAT invoices, non-business supplies or a supplies used or to be used to make supplies in the Ireland.

### **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 Irish VAT. There are also minimum VAT amounts that must be met.

For the refund applications for one to three quarters by an EU company the minimum amount is EUR 400. If the refund application relates to a refund period of a calendar year or the remainder of a calendar year, the amount of VAT may not be less than EUR 50.

#### **b. Non-European Companies**

The Non-European companies make their application with form VAT 60OEC ([Link for Form VAT 60OEC](#)). They must fill in the form in English, using block capitals, and send it with the originals of all invoices included in the application to:

Office of the Revenue Commissioners,  
Collector-General's Division,

Ground Floor,  
Sarsfield House,  
Francis Street,  
Limerick.

There are also minimum VAT amounts that must be met. The total amount of VAT claimed must not be less than €200 if the claim is for a period of at least 3 months but not more than a calendar year and not less than €25 if the claim is for a period less than 3 months, provided this is all that remains of the calendar year.

Pay attention the application for VAT refund must be supported by the Certification that the applicant is a taxable person registered for VAT or similar taxes issued by the tax authority from the country of his establishment.