

VAT in Italy



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Why am I being charged Italian VAT?

As required by law, ISPE is registered for VAT in Italy and must account for VAT on the sales related to the event in Italy. The standard VAT rate of 22% applies to registration charges.

Who qualifies for a VAT refund?

Individuals (i.e. students) cannot recover VAT as they are not registered as corporate taxpayers in their own country.

EU businesses can recover all the VAT paid out in Italy. The refund application must be submitted through the tax authority of the state of establishment. Refund applications must have a minimum amount of 400 EUR for quarterly claims and 50 EUR for annual claims.

Non EU-based businesses can in general recover VAT paid in Italy, however this requires a fiscal representative. Entities already registered for VAT in Italy can submit an application through their fiscal representative. Entities from Israel, Norway and Switzerland can file a refund application without fiscal representation.

More information can be found on the Italian tax authority's website:

<https://www.agenziaentrate.gov.it/portale/web/english/refunds-for-non-resident-entities-established-in-a-non-eu-country>