

IWTO Congress – VAT aspects in Italy

In case of an event/seminar/conference, the EU VAT directive 2006/112/EG art. 52 puts the location of the service in the country the event is organized. Therefore, it is mandatory to charge 22% Italian VAT on the net sales amount.

Depending on your location and VAT identification there are different options how to, if possible, claim back the VAT amount:

Italian VAT registered organisations

Claim back the VAT amount in your Italian VAT declaration, please consult your own accountant for more information.

Italian non-VAT registered organisations

The VAT amount cannot be claimed back.

EU VAT registered organisations

Claim back the VAT amount using the European VAT reimbursement procedure. This is a procedure in your own country at your local VAT administration. Please consult your own accountant for more information.

EU non-VAT registered organisations

The VAT amount cannot be claimed back.

NON EU organisations

Please consult your own accountant for more information.

If additional information is asked directly towards Crowe Belgium or Crowe Italy this will be at your own expense and invoices in advance of the assistance.