

How to reclaim input VAT charged for registration for the congress

Dear Pharmacist,

Thank you for registering for the 75th FIP World Congress of Pharmacy and Pharmaceutical Sciences 2015 in Düsseldorf.

Please note that for registration for the congress in Germany, German VAT will be charged to you.

If you are registered in your home country as a VAT taxable person, this German VAT - under further conditions (as set out below) - can be refunded to you.

Please take the following into account:

Participants established in Germany

You may recover the VAT charged in your local VAT return (Umsatzsteuer-Voranmeldung).

Participants established in another EU Member State

Basic conditions for refund

A refund of German VAT can be requested if:

- You did not or do not have a (fixed) establishment in Germany during the refund period when the German VAT was charged to you.
- You did not supply any goods or services in Germany during the refund period.

How to apply for the refund

To obtain a refund of German VAT, you must address an electronic refund application for German VAT and submit it via the electronic portal set up by the Member State of establishment.

Please note that some Member States require you to request for a separate logon code and password before you can access the electronic portal.

Which information should be included in the refund application?

General information

- 1 Your name and full address.
- 2 Your address for contact by electronic means (an e-mail address).
- 3 A description of your business activities for which the goods and services are acquired (pharmacist).
- 4 The refund period covered by the application.
- 5 A declaration that you have not supplied goods and services that are deemed to have been supplied in Germany during the refund period.
- 6 Your VAT identification or tax number.
- 7 Bank account details, including IBAN and BIC.

Information about the supplier (FIP): - please see our invoice

- Our name and full address.
- Our German tax number.
- The prefix of the member State of refund. For Germany this is the code DE.
- Date and number of the invoice.
- Taxable amount (invoice amount) and amount of VAT in euros.
- The amount of deductible VAT.
- The deductible proportion (the right to deduct input-VAT).
- The nature of the goods and services acquired (see below).

In the refund application, the nature of the goods and services that are purchased should be given. Certain codes should be used for this description. In this case, the following code is applicable:

Code 8: admissions to fairs and exhibitions.

Specific requirements for Germany

- Deadline: the refund application must be submitted within nine months after the calendar year in which the costs arose.
- The language of the refund request may be either German or English.
- The minimum amount for requesting a refund is € 50 if the refund request concerns an entire year or a remaining part of the year.
- The minimum amount for requesting a refund is € 400 if the refund request concerns a calendar quarter of a year.
- In case the invoice value exceeds € 1,000, a scan of the invoices must be enclosed.

Participants established outside the EU

Basic conditions for refund

A refund of German VAT can be requested if:

- You are established outside the EU.
- The reciprocity principle is applied, i.e. if your country refunds local VAT to German taxable persons, Germany will refund German VAT to you. Participants from other countries may not be eligible for a refund of the VAT.

How to apply for the refund

To obtain a refund of German VAT, you must address a refund application for German VAT and submit it to the Bundeszentralamt für Steuern (BZSt) via a legally prescribed form. We refer to the following link:

http://www.bzst.de/EN/Steuern_International/Vorsteuerverguetung/Vorsteuerverguetung_node.html

In the end, you must submit a written (printed) request to the BZSt. However, upfront you can submit it also electronically.

Which information should be included in the refund request?

General information

- Deadline: The refund application must be submitted within six months after the calendar year in which the costs arose (deadline).
- The application should be written in German language.
- The refund must at least be € 1.000, unless it sees on a total calendar year or the last part of a calendar year; in that case, it is € 500. The respective fee must therefore be at least € 2.500.
- The refund application should then contain both the net invoice amount and the German VAT amount of the invoice.
- Furthermore a specification (“Einzelaufstellung”) should be added to the request. The specification does not need to specify on an invoice level for which taxable activity the service was used, but can mention in general for which the service was used.
- The original invoices must be included in the refund request. In case of electronic invoicing, the tax authority requires two items for this: a copy of the invoice and the email containing the electronic invoice on an data carrier (CD, USB stick) in order to proof the integrity of the electronic invoice. It is possible to submit the copy of the electronic invoice first and hand in the data carrier with the invoice-email later. However, for a quick processing of your refund application, you should submit both items at the same time.
- The refund request should be signed and a certificate of taxable status should be added to the request.