

FAQ French VAT

The following information is from BC&A, tax agent and representative.

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.

2. Can the VAT be recovered?

Possibly. Companies from all over the world can claim back the French VAT. However, taxable persons established outside the European Community are obliged to designate a tax representative liable for VAT, established in France and accredited by the tax administration. 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 that the VAT refund on certain expenses like transport of persons and operations associated with such transport, or housing or accommodation costs paid by foreign taxable persons for their employers or employees are not accepted by the French Tax Administration.

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 French 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. Please note that these amounts refer to ALL the VAT from the expenses incurred FROM ALL ITS EMPLOYEES in the French Republic for this meeting and any other business-related VAT incurred in France.

b. Non-European Companies

The Non-European companies are obliged to designate a tax representative liable for VAT, established in France and accredited by the tax administration. They must send the VAT refund application directly to the French Tax Administration at the address below and make sure their application is received at the latest by 30 June 2018 for invoices dated of 2017, by 30 June 2019 for invoices dated of 2018... . There are also minimum VAT amounts that must be met.

Service de Remboursement de la TVA
10, rue du Centre
TSA 60015
93465 NOISY LE GRAND CEDEX
Tel: + 33 (0) 1 57 33 84 00
E-mail: sr-tva.dresg@dgi.finances.gouv.fr

The VAT refund must be at least 200€, unless the refund period is the calendar year or the last period of the calendar year. The refund for these refund periods must be at least 25€. Please note that these amounts refer to ALL the VAT from the expenses incurred FROM ALL ITS EMPLOYEES in France for this meeting and any other business-related VAT incurred in France.

You can find [here](#) the form that must be completed (n°3559) and presented with the application. The application for VAT refund must be supported by the relevant invoices and a 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.

Important Information: Your VAT invoice that was emailed from accounting@vamaco.eu (the ISHLT VAT Management Company) after you registered for the ISHLT 38th Annual Meeting must contain

accurate details in order to obtain VAT refund. If the invoice is not correct please contact the ISHLT office at 972-490-9495 or email leeann.mills@ishlt.org.