



EANM'23 VAT REGULATIONS

The following VAT percentages will apply for EANM'23 Vienna

Item	Companies with valid VAT/Tax Number	Austrian Companies with Austrian VAT Number	Companies without valid VAT/Tax Number (e.g. non-profit organisations)
Exhibition Space	No VAT applicable (Reverse Charge)	10 % Austrian VAT*	10 % Austrian VAT*
Meeting Rooms / Hospitality Suites	No VAT applicable (Reverse Charge)	10 % Austrian VAT*	10 % Austrian VAT*
Sponsorship / Advertising	No VAT applicable (Reverse Charge)	10 % Austrian VAT*	10 % Austrian VAT*
Registration Fee	10 % Austrian VAT*	10 % Austrian VAT*	10 % Austrian VAT*

*VAT Refund Regulations:

EUROPEAN UNION / EUROPEAN COMMUNITY

In realization of the EC tax law directive starting from January 1, 2010, VAT refund applications are to be submitted electronically over the dedicated web portal provided by the resident member state. The resident member state then examines the application to verify it is complete and legitimate before it is, subsequently, passed on to the refunding member state. Please consult your local tax advisor regarding the exact procedure.

THIRD COUNTRIES

The VAT refund for entrepreneurs who do not have a seat / business premise in the community area are proceeded with the forum U5. Please find all necessary forms for the VAT refund procedure in Austria attached. These forms are to be completed and submitted together with the relevant original invoices to the following fiscal authority until latest June 30, 2024 of the year following the refund period:

Finanzamt Graz-Stadt
Referat für ausländische Unternehmer
Conrad von Hötzendorf-Strasse 14-18
8018 Graz
Austria

Companies who wants to claim back the VAT can use the additionally provided document downloads. (Document only available in German.)

For any further information please contact your own tax consultant.