

Exhibitions and conferences in Germany

With effect from January 2007, Germany has withdrawn a concession that used to extend to non German based businesses in the exhibition sector. Up until December 2006, foreign organisers of events could utilise the reverse charge facility and were not obliged to register in Germany. From 2007 they are now obliged to register in Germany and charge delegates German VAT at the new 19% rate. The end result of these changes means that more events organisers and exhibition companies acting as principals will be obliged to register in Germany and whereas in the past they may have been able to recover VAT on their costs and expenses, without having to register in Germany, under the 8th Directive procedure, they will now have to do so through their German VAT return.

If your business will be affected by these provisions, 4 Eyes Ltd can use its European VAT network to assist you with registration and ongoing compliance issues.