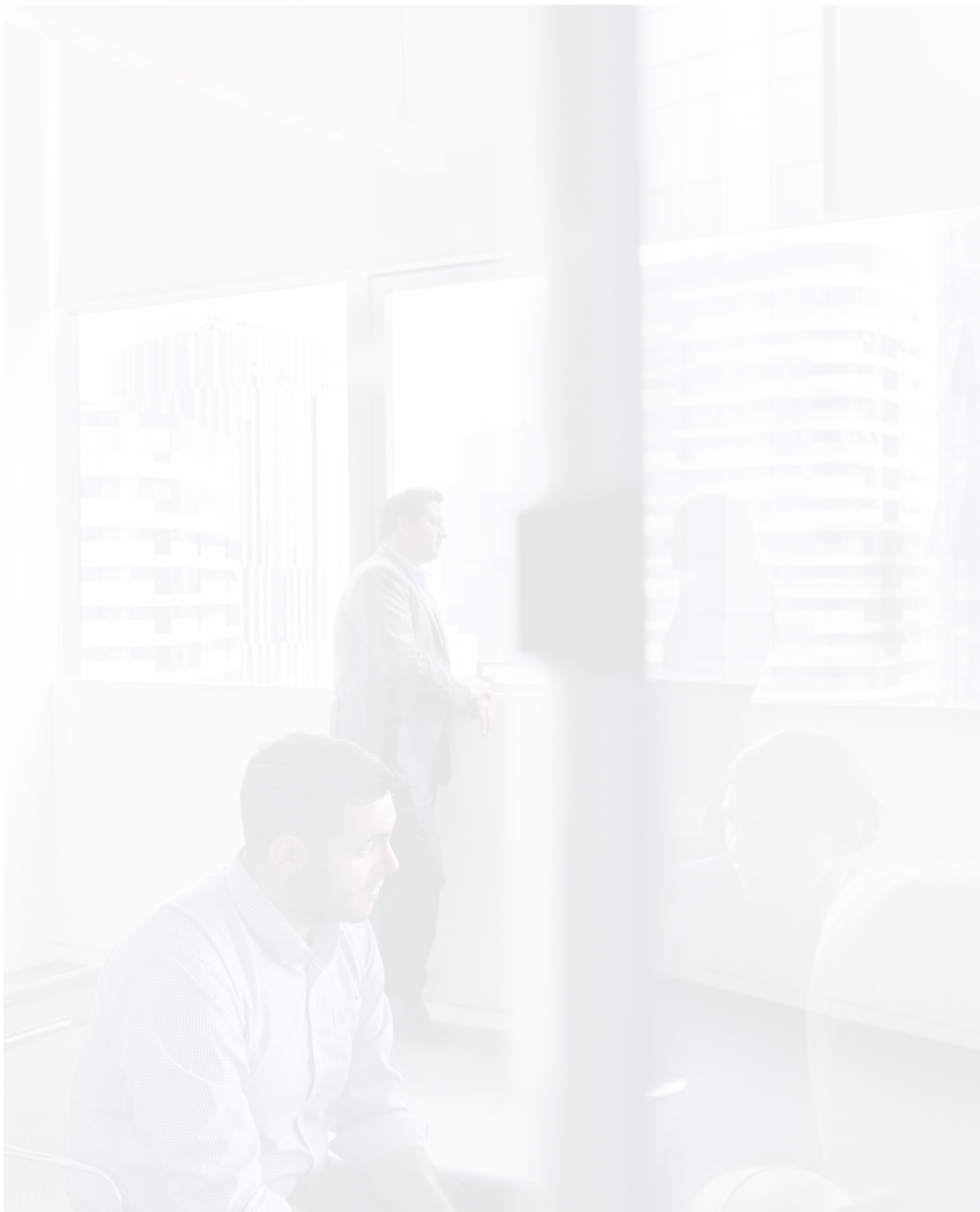




GUIDELINES FOR DANISH VAT

For congresses (short version)



The purpose of this leaflet is to give conference organisers a short overview of the Danish VAT rules on conferences and congresses held in Denmark. More detailed information is available by request.

As in other European countries, goods and services are subject to VAT in Denmark. The VAT rate is 25%. If your Danish event is VAT liable, you are - with very few exceptions - entitled to deduct VAT on all your costs. On the other hand, if your revenues are VAT exempted, VAT is final on your purchases.

Danish cities do not ask for tourist tax or other similar taxes.

Delegate fees

As a main rule, delegate fees are subject to Danish VAT. However, if your organisation is non-profit and the purpose of your conference is educational or scientific, you have various opportunities to choose whether the delegate fee should be VAT liable or VAT exempted.

VAT liable conferences

If the delegate fee is subject to Danish VAT, most costs are VAT deductible. Only costs on certain meals are subject to partial VAT deductibility. Thus, if you hold a VAT liable conference, almost all Danish VAT will be recoverable.

In this case, your organisation is obliged to register for VAT in Denmark. In general, the Danish VAT registration procedure is rather uncomplicated and can be completed within 8 days.

VAT exempted conferences

If the delegate fee is VAT exempted, your organisation is not entitled to VAT deduction.

However, if the conference also includes sponsor fees and/or revenue from exhibitions, you are entitled to a partial VAT refund even if Danish VAT is not levied on these revenues.

In this case, you do not usually have to register for VAT in Denmark. Your partial VAT deduction can be obtained through the VAT refund procedure.

VAT refund

In general, the Danish VAT refund procedure is rather uncomplicated. However, there are a few things you should be aware of:

- If you have to charge Danish VAT, you must register for VAT in Denmark. You will obtain the VAT refund through your Danish VAT declaration.
- If you do not have to charge Danish VAT on your revenue, you can ask for a partial VAT refund.

Please note that:

- If your business is located in a Member State of the European Union (EU), the application for refund of Danish VAT must be addressed to your local VAT authorities.
- If your business is located in a country outside EU, all refunds of Danish VAT must be claimed on form **31.004** and addressed to

SKAT
Udland Momsrefusion & Momsregistrering
Pioner Allé 1
DK-6270 Tønder

The form can be downloaded on:

www.skat.dk

- Thresholds for maximum amounts and closing dates for submission must be respected.

Important: The Danish VAT Authorities must receive the application no later than 30 September in the year after the costs were incurred.

Services without Danish VAT

A large number of services can be invoiced to your organisation without Danish VAT when your organisation is established outside of Denmark. However, some of these services may be subject to VAT in your country (reverse charge VAT).

MORE INFORMATION

We realise that organisers of congresses and conferences frequently face complex VAT rules. However, Danish VAT rules are rather flexible, and we would be pleased to help you VAT optimise your Danish event.

For more information, please do not hesitate to contact the members of MeetDenmark:



Wonderful Copenhagen
(CVB for the Capital Region/Greater Copenhagen and Region Zealand)
Email: kongres@woco.dk



Inspiring Denmark
(CVB for the Region of Southern Denmark)
Email: ela@inspiringdenmark.dk



Visit Aarhus
(CVB for Aarhus and Central Denmark Region)
Email: convention@visitaarhus.com



Visit Aalborg
(CVB for Aalborg and North Denmark Region)
Email: convention@visitaalborg.com

Or our VAT liaison partner:



KPMG Acor Tax
Email: flemming.lind.johansen@kpmg.com
Telephone: +45 5374 7057

This leaflet is based on general terms. Where any of the above assumptions are not valid, we recommend specific advice is obtained.

The leaflet sets out our interpretation of the relevant Danish tax law and practice in this area. For the avoidance of doubt, we confirm that we have no responsibility to update the report for any changes in law and practice that take place after the leaflet has been published.

