

TaxPort Switzerland SA

## Recovering Your VAT

Who qualifies to recover Italian VAT?

**Individuals** (i.e. students) cannot recover VAT as they are not registered taxpayers in their own country.

**EU-based Corporations** can recover all the VAT paid out in Italy.

This means an EU business can recover all of the VAT paid out on hotels\*, meals, taxis, communications, attendee and exhibition fees, etc incurred while in Italy.

### EU-based Universities / Research Centers / Hospitals

If we can establish that your organisation has a business purpose other than promoting knowledge and furthering education or providing medical treatment (i.e. charging for research conducted by the university/clinical research center, hospital, etc.), then you can submit an application for VAT refund. Your accounting department would know if they fall within this category.

**Non EU-based Corporations** can in general recover VAT paid in Italy but only if they are VAT registered and have appointed a fiscal representative in Italy or if they are from Switzerland or Norway. There is currently no bilateral agreement between the USA and Italy and as such US corporations or organizations cannot recover the VAT. The situation could very well change between now and 2020.

### Non EU-based Universities / Research Centers

If we can establish that your organisation has a business purpose other than promoting knowledge and furthering education or providing medical treatment (i.e. charging for research conducted by the university/clinical research center, hospital, etc.), then you can submit an application for VAT refund. Your accounting department would know if they fall within this category.

In all cases the VAT paid out in Italy and other European countries during a calendar period say 2019 will need to be sent out for reclaim by the 30th September 2020 deadline. The minimum claim with Italy is 250 € in VAT

Upon request, applications can be submitted on behalf of your corporation by our services and the expected turnaround time is 10 to 12 months.

Hotel invoices must show the name and address of your organisation /corporation in order to be included in your claim. You should request that the Hotel do so during check-in.

Please pass this information on to your accounting department.

TaxPort Switzerland SA  
VAT File Management

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