

Italian VAT recovery for non- Italian residents

General Introduction

The following information is both for those who arrange meetings in Italy as well as for those who attend such meetings or visit Italy for business, and concern the possibility to recover the Italian VAT paid on purchases, such as hotel accommodation and meals, or on meeting services. In fact, Italian VAT on purchases can be recovered also by certain non-Italian resident business entrepreneurs, when some conditions are met.

In order to make the VAT refund process straightforward, it is important to plan the collection of the proper information and documentation; in this regard, **Donato Vocca & Associates – DV&A**, a Milan based firm that specializes in this field, will be able to provide all the help that is necessary. **Donato Vocca & Associates – DV&A** can be contacted at the following:

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Case Analysis

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- **Non-EU companies established in Switzerland, Norway or Israel making purchases in Italy, *see page 2***
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Specific information on the VAT refund process

EU companies making purchases in Italy

A European company acquiring goods or services in Italy for the purposes of its business (e.g., attendance to meetings, business transfers of employees, etc.), can generally apply for a refund of the Italian VAT paid, provided that

- no permanent establishment is run in the territory of the Italian state;
- no sales were made in Italy (exception made of those sales subject to the reverse charge system or other similar transactions), during the same year of the purchase on which VAT is reclaimed;
- no limitation to the possibility of deducting input VAT affects the taxpayer in its Country of residence (partial limitations may proportionally affect the Italian VAT refund).

If you wish to learn more on the documentary requirements as well as on the procedures and wish to have an assessment of the possibility to obtain a refund, please contact **Donato Vocca & Associates – DV&A** (info@donatovocca.com or +39-02-36631855) and leave your contact details.

Non-EU companies established in Switzerland, Norway or Israel making purchases in Italy

A non-European company established in Switzerland, Norway or Israel acquiring goods or services in Italy for the purposes of its business (e.g., attendance to meetings, business transfers of employees, etc.) can generally apply for a refund of the Italian VAT paid, provided that

- no permanent establishment is run in the territory of the Italian state;
- no sales were made in Italy (exception made of those sales subject to the reverse charge system or other similar transactions), during the same year of the purchase on which VAT is reclaimed;
- no limitation to the possibility of deducting input VAT affects the taxpayer in its Country of residence (partial limitations may proportionally affect the Italian VAT refund).

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Other non-EU companies making purchases in Italy

Unfortunately, it is not possible to claim the direct refund of the VAT paid on Italian purchases, even if these are made in relation to the business run in the country of residence.

However, if the size of your purchases is material, other alternative procedures can be implemented; if you wish to learn more on this possibility and wish to have an assessment of the possibility to obtain a refund, please contact **Donato Vocca & Associates – DV&A** (info@donatovocca.com or +39-02-36631855) and leave your contact details.

Meeting organization in Italy

This activity is carried out in Italy for VAT purposes when the meeting physically takes place therein; in such a case, the activity is sourced in Italy for the purposes of the application of the VAT.

However, even if the meeting organizer is a non-Italian resident company, there is no immediate obligation to request an Italian VAT identification number except when the customers to whom the invoice is addressed are private individuals (non VAT subjects) or non Italian resident companies.

Meeting planners may recover the Italian VAT paid on Italian purchases made for the purposes of their business.

The meeting planner that is not obliged to have an Italian VAT number can generally file a VAT refund request, subject to some conditions. If you wish to learn more on the documentary requirements as well as on the procedures and wish to have an assessment of the possibility to obtain a refund, please contact **Donato Vocca & Associates – DV&A** (info@donatovocca.com or +39-02-36631855) and leave your contact details.

The meeting planner that is operating an Italian VAT identification number and issues Italian invoices should be aware that a proper management of the Italian VAT position is necessary, in terms of accounting procedures, respect of deadlines and obligations of payments and so forth. If you wish to learn more on these requirements as well as on the procedures and wish to have an assessment of the possibility to obtain a refund, please contact **Donato Vocca & Associates – DV&A** (info@donatovocca.com or +39-02-36631855) and leave your contact details.