

## **VAT on Delegate Fees**

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EU VAT law obliges the organisers of Intergalva 2024 to charge VAT in the country in which the event is held – i.e., Belgium. The applicable rate of VAT in Belgium is 21%. It is not possible for the 'reverse-charge' B2B rule to be applied for delegate fees because the 'place of supply' is Belgium.

*EU-registered companies:* may be able to reclaim this VAT and can include their VAT registration number when registering.

*Non-EU companies:* may also be able to reclaim Belgian VAT if a reciprocal refund agreement exists with their country and other conditions are met.

*Belgian VAT-registered companies:* a reverse charge will be applied for either:

- a VAT taxpayer established in Belgium and filing periodic Belgian VAT returns
- a VAT taxpayer not established in Belgium, but registered for VAT purposes in Belgium by appointment of an individual VAT representative (art. 51, §2, 5° of the Belgian VAT Code).