



VIPARIS
venues in paris

Information on VAT regulations applicable to foreign companies

European Directive 2008/8/CE of 12 February 2008 changed the rules governing the application of VAT for the provision of services invoiced to foreign clients during trade shows and fairs. An annotated account of the changes introduced by this Directive was given in a fiscal order published on 28 March 2011.

These texts establish a distinction between services which are directly related to the building (lease of floor space, water, electricity, ventilation, cleaning and security) and therefore subject to French VAT, and those which are related to the organization of the exhibition, which are no longer subject to French VAT.

To make all this easier to understand, the table below provides a classification of the services included in our catalogue, the conditions of application of the new regulations, and information on how to go about applying for a VAT refund from the French tax authorities.

How to apply for tax exemption

- For services ordered from the above list and marked as "No" under the "Subject to French VAT" heading
- You must send a document attesting to the creation of your company or business (issued by your competent local authority) together with your order, or with the e-mails sent as part of e-mailing campaigns.
- If your company or business is located in one of the member states listed below, indicate your EU VAT code.

EEC COUNTRIES LIST

Germany	Hungary	Portugal
Austria	Ireland	Czech
Belgium	Italy	Republic
Cyprus	Latvia	Romania
Denmark	Lithuania	United-Kingdom
Spain	Luxemburg	Slovakia
Estonia	Malta	Slovenia
Finland	Holland	Sweden
Greece	Poland	

EXHIBITOR CATALOGUE	SUBJECT TO FRENCH VAT
TECHNICAL INSTALLATIONS	
Power supply	Yes
Additional electrical installations	No
Telephone	No
Telephone central exchange	No
Compressed air supply	Yes
Water supply	Yes
INFORMATION TECHNOLOGIES	
Internet access & ISDN lines	No
Computers and related equipment	No
Office equipment - rental of photocopiers & fax machines	No
DESIGN / LAYOUT	
Slings & rigging	No
Furniture	No
Carpets	No
Signs	No
Floral decoration	No
Lighting	No
Sound & Audiovisual	No
Hostess services	No
Security	Yes
Stand cleaning	Yes
VEHICLES ACCESS AND LOGISTICS	
Parking	Yes
Parking for containers and trailers	Yes
ON-SITE FACILITIES	
Conference rooms	Yes

VAT refunds for services for which French VAT is charged

• Clients located in the European Union

Refund applications from applicants located in other member states of the European Union should be addressed to their local tax services via the website provided by the local tax authority of the member state, accompanied by electronic copies of invoices or import slips.

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

• Clients located outside the European Union

Refund applications from applicants located outside the European Union should be sent to the address mentioned here against with originals of invoices or import slips. Applications must be submitted on the official form (form 3559) which can be downloaded from the following address:

http://www.impots.gouv.fr/portal/deploiement/p1/fichedescriptiveformulaire_842/fichedescriptiveformulaire_842.pdf

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

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