



Procedure for VAT Refunds to Exhibitors from Abroad

In accordance with current legislation, Feria Valencia is obliged to include V.A.T. payments in all invoices issued for the sale of products and services.

Companies from other EU-member states (excluding Spain), from the Canary Islands, Ceuta and Melilla, and other countries of the world (see point 3) may request a

V.A.T. refund on payments of exhibiting expenses derived from participation in the trade fairs held in Valencia using the following procedure:

1. Complete a Nonresident Taxpayer's Application Form for Return of V.A.T., obtainable at Treasury Ministries in any of the EU-member states. This form includes all relevant instructions, among which we can highlight the following:

-The application must be completed in Spanish (or any other official language of Spain).

- Original invoices of all charges made for your participation in the fair (stands, decoration, translators or interpreters, conference hall rental, cleaning, lighting, promotion, advertising, etc.) must be attached to the application.

-If applying for the first time, you will have to attach a certificate stating that the company is subject to V.A.T. payments in your country.

2. The application and attached documents should be sent to:

Delegación Especial de la Agencia Estatal de la Administración Tributaria en Madrid

C/. Guzmán el Bueno, 139, planta 2.^a
E-28071 MADRID- Spain

3. Companies located outside the EU are obliged to appoint a representative residing in Spain, who shall be responsible in the case of inappropriate return of taxes.

For these countries it is also necessary to accredit reciprocal arrangements for tax refunds in favour of industrialists and professionals residing in Spain.