

VAT in the UK



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Why am I being charged UK VAT?

As required by law, PBSA is registered for VAT in the UK and must account for VAT on the sales related to the conference in the UK.

Who qualifies for a VAT refund?

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

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

This means your business can recover all of the VAT paid out on hotels*, meals, communications, attendee and exhibition fees, etc. incurred while in the UK.

EU-based Universities / Research Centers

If we can establish that your university has a business purpose other than promoting knowledge and furthering education, then you can submit an application for a VAT refund. Your accounting department would know if they fall within this category.

Non EU-based Corporations can in general recover VAT paid in the UK.

There are a few exceptions where the UK does not refund to a very small number of countries.

Non EU-based Universities / Research Centers

If we can establish that your university has a business purpose other than promoting knowledge and furthering education, then you can submit an application for a VAT refund. Your accounting department would know if they fall within this category. FYI, there are very few non EU-based universities which qualify for recovery.

In all cases applications for VAT paid out in the UK and other European countries during 2023 will need to be sent out to reclaim by the 30th of June 2024 deadline for non-EU claimants and by the 30th of September 2024 deadline for EU claimants.

Upon request, applications can be submitted on behalf of your corporation by our services and the expected turnaround time is 6 to 8 months.

Further details are available on the HMRC website:

<https://www.gov.uk/guidance/refunds-of-uk-vat-for-non-uk-businesses-or-eu-vat-for-uk-businesses>

Please pass this information on to your accounting department.