

STANDARD OF DOCUMENTATION REQUIRED FOR EUROPEAN VAT RECLAIM

General Principles

1. The documentation must provide valid proof of the customer having paid VAT in the country of claim.
2. All invoices must be for business costs only and not for private expenditure.
3. If deduction as input tax is allowed to a home trader, a refund will normally be given to a foreign trader.
4. **Original** invoices must be provided.

Content of Invoice

1. An invoice must show the following:
 - a. Identifying number
 - b. Supplier's name, address and VAT registration number
 - c. Customer's name and address
 - d. Details of the goods or services provided
 - e. The date of supply
 - f. The cost of the goods or services (excluding VAT)
 - g. The rate of VAT
 - h. The amount of VAT charged
2. Some countries, for smaller value invoices, will refund VAT on invoices which include only b, d, e, g and the total cost. However the regulations on such exceptions change regularly, and it is advisable to obtain full invoices wherever possible.
3. Hotels should be requested to provide invoices in the name of the business with the guest's name added.
4. Where a hotel invoice includes subsistence and/or entertaining, the back up docket should be attached with details of whether it is for subsistence or entertaining.
5. Hotel accommodation paid through travel agents will not qualify for refund.
6. Hotel invoices should be settled direct with the hotel either by the business or paid by the guest and reclaimed from the business.