



X/Open Company Limited: Paris Conference 2007
23,24,25 April 2007 Paris, France

Notes about VAT (Value Added Tax) in France and how it may be reclaimed.

X/Open Company Ltd the organiser of a conference in Paris, France on 23-25 April 2007, has been required to register for VAT in France, because it is the EU State where the exhibition is taking place. VAT has been applied to the net invoiced amounts on invoices to non French VAT registered businesses.

The French VAT applied to the invoices is reclaimable for businesses. The following explains the situation, for each particular situation.

- 1. If you are a VAT registered business in an EU state (other than France): -**
An EC 8th Directive claim can be made on behalf of your company to recover the VAT suffered on the exhibitor/delegate fee and the VAT on other VAT allowable expense. *See below for advice.*
- 2. If you are a VAT registered business in a non-EU state: -**
The French authorities will repay VAT to companies from non-EU companies established in countries that have a reciprocal agreement with France. Companies established in countries that have a reciprocal agreement with France can reclaim the VAT on allowable expenses by means of a 13th Directive claim. *See below for advice.*
- 3. If you are a VAT registered business in France: -**
You will not be charged VAT. It is then your responsibility to declare the appropriate amount of VAT on your own French VAT return.
Pass the invoice to your accounts department.
- 4. If you are a private individual, not registered for VAT or tax in or outside the EU, or you are not tax -registered as a business in your own home country: -**
You will be unable to make any claim.

Advice on how French VAT can be reclaimed

VAT claims can be made by using an Agent to handle the recovery process for you. Your company may already have such an arrangement. If not, and you would like further advice from a competent agent, TMF VAT Services would be pleased to provide a recovery service at the rate of **10 % commission** for the amount of VAT reclaimed for all businesses. Contact by e-mail and details will be sent to you of what you have to do and what you can legitimately claim.

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