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*German Tax and Legal News*

## Guidance issued on VAT place of supply rules applicable to conferences

The BMF has clarified that the place of supply rules applicable to trade fairs and exhibitions also apply to conferences.

Germany's Federal Ministry of Finance (BMF) issued a circular on May 21, 2015 that provides new guidance on the VAT place of supply rules applicable to conferences. In particular, the BMF clarified that the place of supply rules applicable to trade fairs and exhibitions also apply to conferences.

Under German VAT law, the renting of exhibition space is a land-related service that is taxable in the place where the exhibition or trade fair takes place. However, if at least three additional services (such as the provision of technical equipment, translation services, etc.) are provided to the exhibitor, the services are considered as a single service that is subject to the general business-to-business place of supply rule, i.e. the service is taxable where the recipient has its place of business.

The new circular clarifies that the same rules apply to conferences, and if the conference organizer provides more services than just the renting of a congress hall or parts thereof, the services will be considered a single service that is taxable at the place of business of the recipient.

The BMF pointed out, however, that this rule will not apply to hotel accommodations and catering services provided during a conference.

The circular includes a non-objection period with regard to the input VAT deduction for services rendered until May 31, 2015.

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