

According to Danish legislation Point Carbon AS has to pay 25% VAT to Denmark for arranging the conference in Denmark, and all the participants even the ones outside EU have to pay for the VAT.

However, the VAT can be claimed back from the Danish government after the conference. I have attached all the necessary information in order for you to this.

To claim back the VAT for the conference, please fill in the attached form and return it along with the copies of the invoices to;

Skattecenter Tønder
8/13 momsdirektiv
Tolbodvej 8
6330 Padborg
Denmark

For additional information please see <http://www.skat.dk/SKAT.aspx?oID=213873&vID=0>

If you have any further questions regarding the refund please contact SKAT Denmark

Tlf: 0045 72 22 18 18

Email: skat@skat.dk

VAT-liable courses/course businesses

Reference is made to the Danish VAT Act (*momslov* § 13, para.1, no. 3, 2nd point, and to the EU's 6th VAT directive, article 13, point A, para. 2, litra a (now EU's VAT System Directive s article 133 litra a).

Education activities which are covered in terms of their content by the exemption in point 1 of the regulations, are VAT-liable according to the regulations of point 2 when education takes the form of a course business and certain circumstances exist.

Course businesses which are run for profit and are primarily targeted at businesses and institutions etc. are thus not covered by the exemption, cf. § 13, para. 1, no. 3, point 2.

Profit motive:

VAT liability only applies to course operations run for profit, i.e. where the primary purpose of the business is to earn profits for the owner of the business or for purposes other than education.

