



Value added tax at trade fairs in Germany

I. General

The fiscal assessment of services in connection with trade fairs and exhibitions depends on whether the service concerned is a so-called event service or an individual service.

II. Event service

As a rule, Messe Düsseldorf provides event services to entrepreneurs.

An event service is given if, in addition to the hiring out of stand space, at least three further services from the USTAE (VAT Application Decree) list (Section 3a.4) are agreed with and provided to a service recipient/exhibitor/contract partner (uniform service). If the event service is provided to an **entrepreneur**, it will be considered provided at the place at which the recipient of the service (exhibitor/contract partner) operates its company. The reverse charge procedure will apply to foreign entrepreneurs.

If Messe Düsseldorf provides services to non-entrepreneurs, these are fundamentally subject to value added tax.

a) Exhibitors from EU countries

Exhibitors from EU countries can only identify themselves as entrepreneurs through their valid VAT number; they will receive an invoice without German value added tax (reverse charge).

If a valid VAT number is not submitted or if a number is not confirmed through a qualified enquiry to the German Central Tax Office, the invoice will charge German value added tax at 19 %.

b) Exhibitors from third countries

Exhibitors from third countries identify themselves as entrepreneurs through a corresponding certificate from their own country if they cannot be identified as entrepreneurs through their legal form.

Entrepreneurs from third countries will receive an invoice without German value added tax (reverse charge).

If a certificate confirming entrepreneur status cannot be provided in cases of doubt, the invoice will charge German value added tax at 19 %.

c) Exhibitors from Germany

Exhibitors from Germany will receive an invoice with German value added tax.

III. Individual services

The following comments concern individual services to **entrepreneurs**. Evidence of entrepreneur status must be provided as described under Point II.

In cases in which no event service applies – for example because the contract partner has received various services but has not rented any stand space – the services provided must be assessed individually in terms of value added tax. Depending on the type of service, the invoice can include both services without German value added tax (reverse charge) as well as services for which 19 % German value added tax is invoiced.

German value added tax must always be invoiced for the following individual services: Provision of energy (gas, electricity, water), entrance authorisations, parking permits, co-exhibitor fee, early setting-up, space rent, representation and catering.

Individual services can result in the case of contracts between Messe Düsseldorf and co-exhibitors, with participants in a joint stand, with stand-construction companies or with guest events (organiser is not Messe Düsseldorf but rather a third party).

Messe Düsseldorf GmbH
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*) Please note that we accept no liability for the completeness or correction of details.
In particular, we give no guarantee for our simplified presentation of the tax situation.