

VAT at meetings and events at hotels in Denmark

When you as a foreign business arrange meetings etc. on behalf of customers in the EU at hotels in Denmark



In the following, you can read about the VAT rules applying when you as a foreign business arrange meetings etc. on behalf of customers in the EU at hotels and conference centres in Denmark.

Such events typically include transfer to and from the airport, hotel booking, ordering of meals, reservation of conference venue, etc.

Danish VAT

You arrange the service in your own name, but for a third party's account. You sell the service to a business in an EU country other than Denmark.

You receive an invoice from the Danish hotel that includes 25% Danish VAT.

In addition to 25% Danish VAT, the invoice must contain information about the nature of the deliveries, their scope and price. All deliveries must be stated on the invoice with separate indication of price and VAT.

VAT refund:

You can get the VAT you have paid in Denmark refunded. You must apply for a VAT refund from the competent authorities in your home country.

If the invoice from the Danish hotel is not formally correct, it cannot form the basis of your application, if any, for a refund of the VAT paid on hotel stays etc.

Here is what you should do:

You must issue a national invoice without VAT for the delivery to your customer.

The invoice must contain information on the nature of the deliveries, their scope and price. All deliveries must be stated on the invoice with separate price indication.

Instead of VAT, the invoice must contain your customer's VAT number as well as the wording 'omvendt betalingspligt' or 'reverse charge, buyer settles the VAT'. Your VAT number in your home country must also be stated on the invoice.

Here is what your customer should do:

When you have issued an invoice to your customer without VAT, your customer must calculate and pay 25% Danish VAT on the part of the invoiced amount which concerns hotel and restaurant services.

In order to be able to pay the Danish VAT, your customer must be registered for VAT in Denmark (see below).

Your customer may deduct one-fourth of the VAT in respect of breakfast and other meals taken at a restaurant if the expenses are of a strictly commercial nature.

Your customer may deduct the full VAT amount relating to hotel accommodation if the expenses are of a strictly commercial nature.

Registering for VAT in Denmark

In order to be able to settle the Danish VAT ('reverse charge'), your customer must be registered for VAT in Denmark.

If the business is domiciled in an EU country, on the Faroe Islands, in Iceland, Greenland or Norway, the business may freely choose whether it wishes to be registered with a representative residing in

Denmark or registered without a representative. If the business chooses to be registered for VAT without a representative in Denmark, it will be registered at its domicile address.

For an English version of the request for VAT registration, click [here](#) or scan the code:



Example

The business Event in Germany arranges a conference for business X. The conference takes place in Denmark.

After the end of the conference, Event receives an invoice from the Danish hotel that includes 25% Danish VAT.

Event applies for a VAT refund in Germany for the services that took place in Denmark.

X receives an invoice from Event without VAT and is now required to pay 25% Danish VAT on the part of the invoice that concerns hotel and restaurant expenses. X's VAT number as well as Event's VAT number in its home country appear from the invoice.

In order to be able to settle the Danish VAT, X has registered for VAT in Denmark. The entire event is of a strictly commercial nature, and X uses the services strictly for activities that are subject to VAT. X therefore deducts one-fourth of the VAT on the part of the invoice that concerns meals and the full VAT amount for hotel accommodation etc. in Denmark.