

TaxPort USA Corp.

## Recovering Your VAT

Who qualifies to recover Austrian VAT?

**Individuals** (i.e. students) cannot recover VAT as they are not registered as corporate taxpayers in their own country.

**EU-based Corporations** can recover VAT paid out in Austria with the following limitations: **the VAT paid on car rentals, petrol, parking and car repairs can not be recovered.**

### EU-based Universities / Research Centers

If we can establish that your University has a business purpose other than promoting knowledge and furthering education, then you can submit an application for VAT refund with the same limitations. Your accounting department would know if they fall within this category.

**Non EU-based Corporations** can in general recover VAT paid in Austria with the same limitations

### Non EU-based Universities / Research Centers

If we can establish that your University has a business purpose other than promoting knowledge and furthering education, then you can submit an application for VAT refund. Your accounting department would know if they fall within this category. FYI, there are very few non EU-based Universities which qualify for recovery.

In all cases the VAT paid out in Austria and other European countries during 2009 will need to be sent out for reclaim by the 30th June 2010 deadline. **The minimum claim with Austria is 150 € in VAT.**

Applications are submitted on behalf of your corporation by our services and the expected turnaround time is 6 to 8 months.

**Please pass this information on to your accounting department.**

**Also, we can assist in recovering VAT paid in other EU countries, Australia, Canada and Japan.**

**Please have your accounting department contact one of our offices to obtain a proposal.**

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