

## VAT Refund to Foreign Exhibitors

*Foreign exhibitors taking part in exhibitions and not having a permanent residence in Italy can recover Value-Added Tax (IVA) paid on invoices relating to costs associated with the exhibition. Refund procedures and conditions differ depending on whether a claimant is resident in a European Union member state or not.*

### A) EXHIBITORS RESIDENT IN EU MEMBER STATES, SWITZERLAND AND NORWAY

Applications for the recovery of Italian VAT may be sent:

- directly to **AGENZIA DELLE ENTRATE** - Centro Operativo di Pescara (TAX REVENUE OFFICE - Operational Centre in Pescara), without costs for the Exhibitor.  
via Rio Sparto, 21 - 65129 Pescara (PE), Italy  
tel.: +39-085-5771 - fax: +39-085-52145  
e-mail: [centrooperativo.pescara@agenziaentrate.it](mailto:centrooperativo.pescara@agenziaentrate.it)

- through **Cash Back Italia Srl**, via Antonio da Recanate, 1 - 20124 Milan  
Cash Back will complete the mandatory forms and manage the application process and all necessary formal documents and correspondence in Italian. **A % commission fee will be deducted at the time of the refund. No advance fee is taken.**  
tel.: +39-02-20521465 - fax: +39-02-20521439  
web site: [www.unitedcashback.com](http://www.unitedcashback.com)  
e-mail: [submissions@cashbackitalia.com](mailto:submissions@cashbackitalia.com)

### B) EXHIBITORS RESIDENT IN NON-EU MEMBER STATES (EXCLUDING SWITZERLAND AND NORWAY)

Non-EU exhibitors are required by law to appoint a Fiscal Representative for managing their tax affairs in Italy including the recovery of Italian VAT. Appointment must absolutely take place **before** the VAT documents have been issued (receipts, invoices etc.), otherwise a refund cannot be obtained on previously issued documents.

**Cash Back Italia Srl** may be appointed as Fiscal Representative.  
Cash Back will complete the mandatory forms and manage the application process and all necessary formal documents and correspondence for the VAT recovery. **A % (with a minimum fee of € 750,00) commission fee will be automatically deducted at the time of the refund. No advance fee is taken.**

For more information please contact:

**Cash Back Italia Srl**

Via Antonio da Recanate 1

20124 Milan, Italy

tel.: +39-02-20521465 - fax: +39-02-20521439

e-mail: [submissions@cashbackitalia.com](mailto:submissions@cashbackitalia.com) or your local Cash Back office.

Your local Cash Back office can be found on [www.cashbackvatreclaim.com](http://www.cashbackvatreclaim.com)

### NOTE

Italian VAT can also be recovered on other items not related to exhibitions, for instance hotel accommodation, restaurants, conferences, training courses, promotional costs, transport of goods and relative fuel, car rental, telephone and so on.