

The following information is from ChatGPT. Please confirm this with your accountant!

My company is based in Ireland. I bought a ticket to a professional event (conference) in Poland, and I paid the local 23% VAT. How can I claim back this VAT amount?

Since your Irish company purchased a conference ticket in Poland and paid 23% Polish VAT, you can claim a VAT refund under the EU VAT Refund Directive (Directive 2008/9/EC). Here's how:

Check Eligibility

- Your company must be VAT-registered in Ireland.
 - Your company must not be VAT-registered in Poland (i.e., you have no obligation to charge or deduct Polish VAT).
 - The expense (conference ticket) must be business-related.
 - You must have a proper VAT invoice issued to your company, including your VAT number.
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Apply for a VAT Refund via the Irish Tax Authorities

In Ireland, VAT refund requests for EU countries must be submitted via Revenue Online Service (ROS).

Steps to apply:

1. Log in to ROS (<https://www.revenue.ie>).
 2. Go to VAT Services > Electronic VAT Refund (EVR).
 3. Select 'Refund from another Member State' and choose Poland.
 4. Enter the details of your purchase:
 - Invoice date
 - Supplier details (conference organizer)
 - Invoice number
 - VAT amount paid (23%)
 - Category: 'Admission to conferences, fairs, exhibitions'
 5. Attach a scanned copy of the invoice (if required).
 6. Submit the claim before 30th September of the following year (e.g., for 2024 expenses, apply by 30 Sept 2025).
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⏳ Wait for Processing

- The Polish Tax Authorities (Krajowa Administracja Skarbowa, KAS) will review your request.
 - The process usually takes 4 months, but they may request additional documents.
 - If approved, the VAT refund will be sent to your company's bank account.
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Important Notes

- **Minimum claim amounts:**
 - €400 for quarterly claims
 - €50 for annual claims
 - If your invoice does not mention your VAT number, you might need additional documentation.
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Conclusion

You should submit your VAT refund request through ROS, ensuring all invoice details are correct. If you attend multiple events in Poland, it may be beneficial to group VAT refund claims into a single submission. 😊