



Information sheet

on the taxation of sales and services and the application of the reverse charge process for trade fairs and exhibitions from 1 January 2013

I. General

Services in connection with trade fairs and exhibitions must be assessed as property services and are thus tax-able at the location of the property. For trade fairs and exhibitions taking place on German trade fair grounds this means that these services are subject to the current German VAT rate of 19%.

II. Assessment according to German VAT law

A. Event service

From 1 January 2011 the so-called event service (a standard service from one service provider) is incorporated into the German VAT law, which allows for the transfer of the tax liability (Reverse Charge). An event service is when, in addition to the stand rental, at least 3 other services from the catalogue of the UStAE (Cl. 3a.4) are agreed with the exhibitor and provided (exhibitor must be an entrepreneur). If other services are subsequently agreed and provided (e.g. services by contractual partners of LMS, which are settled in the name and on behalf of LMS), these are considered as a supplement to the contract for the event service. This applies to all trade fairs and exhibitions, for which Landesmesse Stuttgart GmbH is the organiser.

If there is an event service, an invoice without German VAT must be issued to foreign exhibitors. Exhibitors from EU member states must also use their allotted valid VAT ID number. If no valid VAT ID number is present, then the invoice is calculated using the German VAT rate of 19%. German exhibitors also obtain an invoice with 19% VAT.

B. Non-event service

For trade fairs and exhibitions for which Landesmesse Stuttgart GmbH is not the organiser (guest events), there is no event service. In these cases the invoicing is effected according to an individual assessment of the underlying service in accordance with UStAE (3a.4). In this connection, services, with the exception of those services mentioned under III, generally have to be invoiced by applying the reverse charge without German VAT. The same also applies to co-exhibitors and stand construction companies or agencies.

III. Exceptions and special conditions

a) The following services which are provided individually and not as an event service must always be invoiced to foreign exhibitors with German VAT in accordance with the German VAT law (catalogue i.a.w. UStAE 3a.4):

1. Supply of energy to exhibitors, co-exhibitors, stand construction companies or agencies (consumption of electricity, water, gas, oil, compressed air, etc.)

b) The following services are always subject to German VAT (currently 19%):

1. Entertainment, service and stand catering
2. Admission tickets
3. Parking spaces

IV. Congresses

Participation in congresses is interpreted as access authorisation for VAT purposes and is subject to the current German VAT rate of 19%.