



ESCRS 2021 VAT F.A.Q.

Where is ESCRS established and registered for VAT?

ESCRS is established in the UK and registered for VAT in both the UK and the Netherlands:

- UK VAT n° GB 109250831
- NL VAT n° NL823676766B01

Why is Dutch VAT being charged on exhibition free space rental?

“In case the activity merely consists of the rental of free exhibition space (without any ancillary services), the special place of supply rule may be applicable meaning that the transaction performed will be subject to the VAT rules and regulations of the EU country in which the immovable property is located.”

Therefore, Dutch VAT is chargeable when renting free exhibition space and to charge Dutch VAT requires a Dutch VAT registration, which is the case here as ESCRS (in addition to being established and registered for VAT in the UK) is also registered for VAT in the Netherlands under the VAT n°NL823676766B01”. This rule applies to any and all companies, regardless of their location (Non-EU included).

Contact for any further information on VAT application for Sponsorship & Exhibition services

Mary Spradbery
MCI UK - Senior Finance Manager
mary.spradbery@mci-group.com