

April 2025

VAT ON DELEGATE FEES FOR EGGA ASSEMBLY 2025, 10-13 JUNE, DUBLIN: EXPLANATION

EU VAT law obliges the organisers of EGGA Assembly 2025 to charge VAT in the country in which the event is held – i.e., Ireland. EGGA is therefore registered for VAT in Ireland for the purposes of this event, with Irish VAT number IE 4379292UH.

The applicable rate of VAT in Ireland is 23%.

Important: It is not possible for the 'reverse-charge' B2B rule to be applied for delegate fees because the 'place of supply' is Ireland.

In summary – 23% Ireland VAT must be paid for all participants.

In some cases, it may be possible to reclaim this VAT:

EU-registered companies: may be able to reclaim this VAT and should include their VAT registration number when registering.

Non-EU companies: may also be able to reclaim Ireland VAT if a reciprocal refund agreement exists with their country and other conditions are met.

The VAT treatment is the same for additional services - tours and visits to galvanizing plants.

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