# **VAT DETAILS**

## **VALUE ADDED TAX**

Nordic Game Resources AB is registered for VAT with registration number **SE556385533701** 

A main rule for VAT is that a service, such as exhibiting or otherwise marketing at or in conjunction with a conference, is regarded as performed in the buyer's country, provided that the buyer is a foreign professional trading entity, as opposed to a private individual. (From Swedish Tax Agency's information brochure SKV 560 B ed. 4, Sep 2015, page 15, available at www.skatteverket.se)

**Thus, no Swedish VAT is charged** by us to foreign entities that provide us with VAT, company registration, or similar ID number, convincing us they are businesses, for exhibiting or otherwise marketing at the Nordic Game conference, including Discovery Day Showcase Tables.

**However**, an exception from the main rule (ibid, page 18) is that admission to educational or scientific events such as conferences and seminars as well as trade fairs and exhibitions is considered to be supplied in the country where the event takes place.

**Thus, Swedish VAT (currently 25%)** is charged by us for all delegate passes for the Nordic Game conference, regardless of country of origin for the visitor. This is similar to the VAT that you are charged at Swedish hotels or restaurants. However, you may be entitled to a refund of the VAT we are obliged to charge you on the admission, just as you may get refunds on other VAT charges incurred while in Sweden.

**Nordic Game Resources AB is not responsible** for any refund or application process, nor for the information in this document, which is provided as a guide to authoritative sources only.



#### **EU ENTITIES' VAT REFUNDS**

EU businesses should claim the VAT refund online, via the authorities in your home country, who will pass the claim on to the tax authorities in Sweden, providing that you are eligible for a VAT refund.

See http://europa.eu/youreurope/business/index en.htm

## **NON-EU ENTITIES' VAT REFUNDS**

Businesses not established within the EU VAT area should use form SKV 5801 from the Swedish tax authorities to apply for refund of Swedish VAT.

Download here at skatteverket.se

All sales are subject to current Terms of Sale and Code of Conduct, as updated at any time, and available at <a href="http://conf.nordicgame.com">http://conf.nordicgame.com</a>.

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