

VAT Refund Guide for Non-UK Delegates – World & Europe Conference 2026

Delegates established outside the UK may be eligible to reclaim UK VAT paid on eligible expenses (e.g., hotels, catering, imports, goods/services used in the UK) through HMRC's overseas VAT refund scheme.

Who Can Apply

You may apply if:

- Your business is established outside the UK.
- You are not registered, liable, or eligible to register for UK VAT.
- You have no place of business or other residence in the UK.
- Your country allows UK businesses to reclaim VAT (i.e., has a reciprocal VAT refund agreement with the UK).

For additional information relating to this scheme, please see the [Full HMRC guidance](#).

What You Cannot Claim

- Business entertainment and hospitality expenses.
- More than 50% of VAT on car hire/lease.
- Non-business use items.
- Goods bought for resale for the direct benefit of travellers.

Key Dates

- Annual scheme year-end: 30 June 2026
- Deadline: Claims must reach HMRC by 31 December 2026
- Interim claims: If you incur any costs after June, you can submit a 3 month "interim" claim for July to September of the following 12-months ending June 2027 so long as the claim is greater than £ 130 VAT.

Step-by-Step Claim Process

1. Prepare Your Documents

- [Application form VAT65A](#)
- Original certificate of status from your country's tax authority. When applying for the certificate of status, ensure that it shows all the information that HMRC will need to process your application. For example, if the invoices are made out in your business's trading name, the certificate must show this as well as the name of the person registered. The certificate of status must contain:
 - the name, address and official stamp of the official authority (or other recognised identification mark)
 - the name and address of the business
 - the nature of your business
 - your business registration number
- Invoices (copies accepted, but keep originals).
- Other supporting documents (if required).

2. Decide How to Submit

Option A – Online:

- Register with HMRC's Secure Data Exchange Service (SDES) by emailing Newcastle.oru@hmrc.gov.uk with "SDES" in the subject line.
- Upload VAT65A, certificate of status, and invoices electronically.

Option B – By Post:

Send your signed VAT65A application, original certificate of status, copies of invoices and documents to:

HM Revenue and Customs – Compliance Centres
VAT Overseas Repayment Unit S1250
Benton Park View
Newcastle upon Tyne
NE98 1YX
United Kingdom

3. Keep Proof

- Keep original invoices and documents until your claim is processed.
- HMRC may request originals.
- Proof of postage is recommended for postal claims.

Countries Eligible to Apply

You can apply if your country has a reciprocal VAT refund agreement with the UK. This means your country allows UK businesses to reclaim VAT.

Delegates should confirm eligibility with their home tax authority or HMRC before applying.

Eligible countries include, but are not limited to: Afghanistan, Albania, Argentina, Australia, Bahrain, Bangladesh, Belarus, Bosnia and Herzegovina, Brazil, Bhutan, Canada, Chile, China, Colombia, Croatia, Cyprus, Czech Republic, Egypt, Estonia, Hungary, India, Indonesia, Iran, Iraq, Israel, Japan, Jordan, Kazakhstan, Kosovo, Kyrgyzstan, Kuwait, Latvia, Liechtenstein, Lithuania, Luxembourg, Maldives, Malaysia, Malta, Mexico, Moldova, Monaco, Mongolia, Morocco, Nepal, North Macedonia, Norway, Oman, Pakistan, Peru, Philippines, Poland, Qatar, Russia, Saudi Arabia, Serbia, Singapore, Slovakia, Slovenia, South Africa, South Korea, Sri Lanka, Switzerland, Syria, Tajikistan, Thailand, Tunisia, Turkey, Turkmenistan, Ukraine, United Arab Emirates, United States, Uzbekistan, Vatican City, Vietnam.

More information

For more information please see the [Full HMRC guidance](#) or you can contact Meera Rajah, Chair of the Global Indirect Taxes Group and Partner at James Cowper Kreston: DDI: +44(0)1635 553278 | M: +44(0)7795384498 | E: MRajah@jamescowper.co.uk