



# VAT Communicator

— special edition for Art Galleries

## Are you?

- \* Participating in **Frieze London 2016**, at Regent's Park, from 6th to 9th October 2016. Do remember to send us your invoices that have VAT charges on them.

## Do you Know?

- \* You will be able to recover VAT paid in the UK, on the following:
  1. Exhibition Space (if VAT is charged)
  2. Storage
  3. Hotel, meals and transportation
  4. Any other business expenditure related to the Exhibition
- \* The deadline to submit claims for UK VAT refunds is 31st December 2016. Do send us eligible invoices you may have on your files.



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## VAT and ART Galleries

Many establishments connected with the business of Art participate in Art Exhibitions around the world. UVS has among it's clients, ART Galleries in many countries. We are proud to be involved in saving money for our Gallery clients by recovering VAT they have paid while attending exhibitions.

Some Exhibitions are obligated to charge VAT; some others are not. Under the VAT exemptions category, are usually expenses payable on the renting of exhibition space, and related services. There however are other areas where participants must pay VAT. These are usually related to transportation of display material, including works of art, storage, hotel expenditure etc. In countries that refund VAT, UVS is able to recover the VAT paid. UVS has been doing that for several years.

On occasions, UVS has come across areas where VAT should not have been charged, but was charged by a supplier who was not sure of regulations, and decided to charge VAT anyway: just to play it safe. UVS has been able to take up the matter with relevant suppliers, and have the incorrectly charged VAT, returned to the client. We mention this, so that our clients remember that whenever they are in doubt about the possibility of a refund, the best course of action would be to send UVS a scanned copy of the invoice to check on it's eligibility for VAT refund. There is no charge for such a consultancy.

### UVS visits ART BASEL 2016

Raj Shah, President UVS, and Ms. Gamze Pehlivanoglu, Partner UVS Turkey visited ART BASEL 2016 in Switzerland, to meet with our Art Gallery clients participating in the Exhibition. The photo (right), shows them at ART Basel with our good client Takayuki Mashiyama, Artist Liaison Director at Takaishii Gallery in Japan.



"Over the past five years, our partnership with UVS has helped us recover VAT on numerous travel and art-fair related expenses. UVS works quickly and efficiently, looking to resolve issues independently. We are happy to work with UVS as we continue to expand our business abroad." - **Jennifer Lue, David Zwirner Inc.** Art Gallery in New York, USA. UVS client.

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