



VAT (VALUE ADDED TAX)

- VAT can only be claimed if it cannot be recovered by a beneficiary
- If VAT is claimed under the project, in case of sampling of supporting documents, the Agency/Auditor will request an official document from **national tax authorities** stating that the institution concerned can not recover VAT
- **Alternative options:**
 - ✓ *Specific declaration of refused claim for reimbursement by tax authorities*
 - ✓ *Declaration on honour from institution concerned accompanied by an expert statement (e.g. certified auditor)*