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By PwC Deutschland | 14. November 2012

No VAT on sponsorships

The finance ministry has decreed that sponsorship payments are not consideration for services rendered if the only benefit to the sponsor is the mention of his name.

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The finance ministry has added a paragraph to its VAT Implementation Decree to the effect that a sponsorship payment is not consideration for a taxable service rendered if the only benefit to the sponsor is the mention of his support by the recipient on posters, event announcements, in exhibition catalogues, on a website or similar medium. This mention can include the name and the emblem or logo of the sponsor, but may not give him special prominence or include a link to his homepage. This decree takes effect from January 1, 2013.

Schlagwörter

consideration, services rendered, sponsors, sponsorship