**VAT**¹ **Declaration form**

I, the undersigned, …………………………………………….., in my capacity as legal representative of the organisation ………………………………………………. hereby certify that this organisation *(please tick the appropriate answer)*:

Can recover VAT 

Cannot recover VAT 

Name and position of the legal representative:

Signature & stamp, if applicable

Done at [place], [date]

¹VAT cannot, in any case, be charged to the project unless it is a final charge, i.e. a charge that is not deductible and cannot be recovered by the beneficiary under the applicable national VAT legislation.

Please note that according to the Erasmus+ Programme Guide:

*„Value added tax will be considered as an eligible cost only if it is not recoverable under the applicable national VAT legislation. The only exception relates to activities or transactions in which states, regional and local government authorities and other public bodies engage as public authorities. In addition:*

*- deductible VAT not actually deducted (due to national conditions or to the carelessness of beneficiaries) is not eligible;*

*- the VAT Directive does not apply to non EU countries. Organisations from Partner Countries can be exempted from taxes (including VAT), duties and charges, if an agreement has been signed between the European Commission and the Partner Country where the organisation is established.”*