

# ConneXion 2020

## Instructions on applying for VAT Reimbursement

### > [Form](#)

To apply for reimbursement of VAT, form RSK 10.29 shall be used (see enclosed below).

The application shall be addressed to:

*Ríkisskattstjóri  
Laugavegur 166  
IS – 150 Reykjavík*

### > [Minimum amounts](#)

The application shall concern VAT amounting to not less than ISK 71.500. However, where the application covers a calendar year or the remainder of a calendar year the amount shall be at least ISK 13.900.

### > [Documentation](#)

Enclosed with the application shall be:

- The original invoices noting the amounts of VAT paid by the enterprise.
- Certificate by the competent authority in the state where the enterprise is resident stating which type of business the applicant carries on there. (Valid for two years from the date of issue)

### > [Period](#)

The application shall refer to purchases of goods and taxable services over a period of at least two months i.e. January – February, March – April, etc. and not exceed one calendar year.

The applications shall be submitted at least 15 days after the period in question and not later than 6 years after the end of the calendar year to which the application refers.

### > [Payment](#)

Applications which have been received before the deadline and which are supported by all the documents should be processed no later than one month and five days after the end of the repayment period. Applications which are received after the deadline should be processed with application pertaining to the next repayment period.

The applicant may request that the reimbursement be effected in his country of residence or in Iceland. Should the applicant request that the reimbursement effected in his country of residence he shall bear all cost arising thereof.

Example 1:

Partners Full conference pass purchased on March 5<sup>th</sup> 2020.<sup>1</sup>

The VAT is greater than ISK 71.500, for that reason you may apply for reimbursement for the period of two months; March – April.

**RSK** RÍKISSKATTSTJÓRI

Váttakandi/Receiver

**Ríkisskattstjóri**  
Laugavegi 166  
IS-150 Reykjavík  
ICELAND

**Beiðni um endurgreiðslu virðisaukaskatts til erlendra fyrirtækja**

**Application for VAT reimbursement to foreign enterprises**

**A Rekstraraðili/Enterprise**

Nafn fyrirtækis/Company name [Partner A]		Kennitala/Identification number [id. number]	
Heimilisfang/Address [Company address]		Póstnúmer/ZIP [ZIP]	Land/Land [Country of residence]
Starfsemi/Nature of business [e.g. IT Service]	Vsk-númer/VAT registration number [VAT number]	Tölvupóstfang/E-mail [Email address]	

**B Meðfylgjandi gögn/Documentation**

Frumrit reikninga <input checked="" type="checkbox"/> Original invoices	Útflutningsgáttir <input type="checkbox"/> Custom clearance form	Vottvæð <input checked="" type="checkbox"/> Attestation	Umboð (RSK 10.36) Authorization (RSK 10.36)
Önnur fylgiskjal Other documentation			Fjöldi fylgiskjala Number of documents: <b>2</b>

**C Endurgreiðsla/Reimbursement**

Sótt er um endurgreiðslu vegna smábilis Application for reimbursement for the following period	Frá (dags): From (dd/mm/yy):	01/03/20	Til (dags): To (dd/mm/yy):	01/05/20
Endurgreiðslufjárhæð (þjófnaðn færst í heilum kr.) (sjá einnig F hluta) Amount of reimbursement (ISK in whole units) (see also part F)	Heldarupphæð reikninga Total amount on invoices:	443.265	Heldarupphæð VSK Total amount of VAT:	85.793

**D Greiðsluáferð/Method of payment**

Greiðsla áskast í gegnum Payment to be deposited to	SWIFT	IBAN	Merk/Currency Velja / Select
--	-------	------	---------------------------------

Notið einungis vegna erlendra gjaldgjafarfélagsa / Use only in case of foreign currency transactions.  
Layfið gegndráttir til endurgreiðslu/Authorized currency for reimbursement: USD, GBP, CAD, DKK, NOK, SEK, CHF, JPY og EUR.

Reikningsstofnun/Bank	Númer stofnunar Branch-number	Reikningsnr. Account no.
Heimilisfang reikningsstofnunar/The Bank's address	Póstnúmer/ZIP	Land/Land

Nafn reikningsgjafanda Owner of the account	Kennitala/ID-no.
Heimilisfang reikningsgjafanda/The account owner's address	Póstnúmer/ZIP
	Land/Land

**E Yfirlýsing/Declaration**

I) Ég undirritaður lýsi því yfir að hafa keypt þær vörur/þjónustu sem umsóknin varðar til eftirtalinn nota:  
I hereby declare that I have purchased the following goods and taxable services for the following purposes:

II) Ég undirritaður lýsi því yfir að ég hef ekki stundað skráningarskylda starfsemi á Íslandi skv. lögum nr. 50/1988, um virðisaukaskatt, á því tímabili sem umsóknin tekur til.  
I hereby declare that I have not been registered under the provisions of the value added tax Act at the time of this reimbursement period.

III) Ég undirritaður lýsi því yfir að upplýsingar á umsókn þessari eru gefnar eftir bestu vitund og í fullu samræmi við fyrirliggjandi gögn.  
I hereby declare that the information given here is to the best of my knowledge and in full accordance with pertinent documents.

IV) Ég undirritaður lýsi því yfir að mismunarfjárhæðin verður greidd til baka ef í ljós kemur að endurgreiðslan hafi reynst of há.  
I hereby declare that if the amount reimbursed was too high I will pay back the differences.

Staður/Place: \_\_\_\_\_ Dagsetning/Date (DD/MM/YY): \_\_\_\_\_ Undirskrift/Signature: \_\_\_\_\_

**Mikilvægt er að allir reitir séu útfylltir, ella kann beiðni að verða hafnað á grundvelli formgalla.**  
**Important: Please fill out all the boxes, otherwise the application may be rejected due to technical error.**

RSK 10.29 30-6-2017 Sjá einnig bakhlið/See also backpage

**F Sundurliðun endurgreiðslufjárhæðar/Reimbursement amount in detail**


Nafn seljanda/Seller's name LS Retail ehf.	Dagsetning reiknings/Invoice date 05/03/20
Lýsing á keyptri vöru eða þjónustu/Description of purchased product or service ConneXion 2020 - Full conference pass	Reikningsnúmer/Invoice no. [Invoice number]
Notkun/Usage Conference entry	Virðisaukaskattur/Value added tax 85.793

<sup>1</sup> Prices are for reference only and should be considered illustrative.

Example 2:

Exhibitor ticket purchased on September 5<sup>th</sup> 2019.<sup>2</sup>

The VAT is less than ISK 71.500, for that reason you must apply for reimbursement for the period of the calendar year.



Víttakandi/Receiver

**Ríkisskattstjóri**  
**Laugavegi 166**  
**ÍS-150 Reykjavík**  
**ICELAND**

**Beiðni um endurgreiðslu virðisaukaskatts til erlendra fyrirtækja**

**Application for VAT reimbursement to foreign enterprises**

**A Rekstraraðili/Enterprise**

Nafn fyrirtæki/Company name [Partner B]		Kennitala/Identification number [id. number]	
Heimilisfang/Address [Company address]		Póstnúmer/ZIP [ZIP]	Land/Country [Country of residence]
Starfsemi/Nature of business [e.g. IT Service]		Vsk-númer/VAT registration number [VAT number]	Tölvupóstfang/E-mail [Email address]

**B Meðfylgjandi gögn/Documentation**

Frumrit reikninga <input checked="" type="checkbox"/> Original invoices	Útflutningskjörstur <input type="checkbox"/> Custom clearance form	Vottorð <input checked="" type="checkbox"/> Attestation	Umboð (RSK 10.36) <input type="checkbox"/> Authorization (RSK 10.36)
Önnur fylgiskjöl <input type="checkbox"/> Other documentation			Fjöldi fylgiskjala Number of documents: <b>2</b>

**C Endurgreiðsla/Reimbursement**

Sótt er um endurgreiðslu vegna tímabilsins Application for reimbursement for the following period		Frá (dags.) From (dd/mm/yy): 01/01/19	Til (dags.) To (dd/mm/yy): 31/12/19
Endurgreiðslufjárhæð (þaðhæðin færst í heilum kr.) (sjá einnig F hluta) Amount of reimbursement (ISK in whole units) (see also part F)		Heildanupphæð reikninga Total amount on invoices: 169.433	Heildanupphæð VSK Total amount of VAT: 32.794

**D Greiðsluáæferð/Method of payment**

Greiðsla óskast lögð inn á Payment to be deposited to	SWIFT	IBAN	Muni/Currency Velja / Select
--	-------	------	---------------------------------

Notið einungis vegna erlendra gjaldþyrýftraersna / Use only in case of foreign currency transactions.  
Leyfðagir gjaldmiðlar til endurgreiðslu/Authorized currency for reimbursement: USD, GBP, CAD, DKK, NOK, SEK, CHF, JPY og EUR.

Reikningsstofnun/Bank	Númer stofnunar Branch-number	Reikningsnr. Account no.
Heimilisfang reikningsstofnunar/The Bank's address	Póstnúmer/ZIP	Land/Country

Nafn reikningsgjafanda Owner of the account	Kennitala/ID no.
Heimilisfang reikningsgjafanda/The account owner's address	Póstnúmer/ZIP
	Land/Country

**E Yfirlýsing/Declaration**

I) Ég undirritaður lýsi því yfir að hafa keypt þær vörur/þjónustu sem umsóknin varðar til eftirlitna nota:  
I hereby declare that I have purchased the following goods and taxable services for the following purposes:

II) Ég undirritaður lýsi því yfir að ég hef ekki stundað skráningarskylda starfsemi á Íslandi skv. lögum nr. 50/1988, um virðisaukaskatt, á því tímabili sem umsóknin tekur til.  
I hereby declare that I have not been registered under the provisions of the value added tax Act at the time of this reimbursement period.

III) Ég undirritaður lýsi því yfir að upplýsingar á umsókn þessari eru gefnar eftir bestu vitund og í fullu samræmi við fyrirliggjandi gögn.  
I hereby declare that the information given here is to the best of my knowledge and in full accordance with pertinent documents.

IV) Ég undirritaður lýsi því yfir að mismunarfjárhæðin verður greidd til baka ef í ljós kemur að endurgreiðslan hafi reynst of há.  
I hereby declare that if the amount reimbursed was too high I will pay back the differences.

Staður/Place

Dagsetning/Date (DD/MM/YY)

Undirskrift/Signature

**Mikilvægt er að allir reitir séu útfylltir, ella kann beiðni að verða hafnað á grundvelli formgalla.**  
**Important: Please fill out all the boxes, otherwise the application may be rejected due to technical error.**

RSK 10.29 03-0-2017 Sjá einnig bakhlid/See also backpage

**F Sundurliðun endurgreiðslufjárhæðar/Reimbursement amount in detail**

Nafn seljanda/Seller's name LS Retail ehf.	Dagsetning reiknings/invoice date 05/03/20
Lýsing á keyptri vöru eða þjónustu/Description of purchased product or service ConneXion 2020 - Exhibitors ticket	Reikningsnúmer/invoice no. [Invoice number]
Notkun/Usage Conference entry	Virðisaukaskattur/Value added tax 32.794
Nafn seljanda/Seller's name	Dagsetning reiknings/invoice date

<sup>2</sup> Prices are for reference only and should be considered illustrative.



## F Sundurliðun endurgreiðslufjárhæðar/Reimbursement amount in detail

Nafn seljanda/Seller's name	Dagsetning reiknings/Invoice date
Lýsing á keyptri vöru eða þjónustu/Description of purchased product or service	Reikningsnúmer/Invoice no.
Notkun/Usage	Virðisaukaskattur/Value added tax
Nafn seljanda/Seller's name	Dagsetning reiknings/Invoice date
Lýsing á keyptri vöru eða þjónustu/Description of purchased product or service	Reikningsnúmer/Invoice no.
Notkun/Usage	Virðisaukaskattur/Value added tax
Nafn seljanda/Seller's name	Dagsetning reiknings/Invoice date
Lýsing á keyptri vöru eða þjónustu/Description of purchased product or service	Reikningsnúmer/Invoice no.
Notkun/Usage	Virðisaukaskattur/Value added tax
Nafn seljanda/Seller's name	Dagsetning reiknings/Invoice date
Lýsing á keyptri vöru eða þjónustu/Description of purchased product or service	Reikningsnúmer/Invoice no.
Notkun/Usage	Virðisaukaskattur/Value added tax
Nafn seljanda/Seller's name	Dagsetning reiknings/Invoice date
Lýsing á keyptri vöru eða þjónustu/Description of purchased product or service	Reikningsnúmer/Invoice no.
Notkun/Usage	Virðisaukaskattur/Value added tax
Nafn seljanda/Seller's name	Dagsetning reiknings/Invoice date
Lýsing á keyptri vöru eða þjónustu/Description of purchased product or service	Reikningsnúmer/Invoice no.
Notkun/Usage	Virðisaukaskattur/Value added tax
Nafn seljanda/Seller's name	Dagsetning reiknings/Invoice date
Lýsing á keyptri vöru eða þjónustu/Description of purchased product or service	Reikningsnúmer/Invoice no.
Notkun/Usage	Virðisaukaskattur/Value added tax
Nafn seljanda/Seller's name	Dagsetning reiknings/Invoice date
Lýsing á keyptri vöru eða þjónustu/Description of purchased product or service	Reikningsnúmer/Invoice no.
Notkun/Usage	Virðisaukaskattur/Value added tax
Nafn seljanda/Seller's name	Dagsetning reiknings/Invoice date
Lýsing á keyptri vöru eða þjónustu/Description of purchased product or service	Reikningsnúmer/Invoice no.
Notkun/Usage	Virðisaukaskattur/Value added tax
<b>Samtals/Totals</b>	Heildarupphæð VSK
Heildarupphæð VSK skal færa í reit C á forsiðu/Total amount to be reported in square C on front page	Total amount of VAT: <b>C</b>