

**HINTS AND TIPS (9)**

**ON**

**THE RECOVERY OF VAT FROM OTHER SOURCES THAN THE PROJECT BUDGET**

**- FOR ALL PARTNERS -**

Referring to the interpretation of the statement *“recover VAT from other sources than the project budget”*, we offer the following clarification:

In the understanding of the Interreg V-A Romania-Hungary Programme, when selecting the option **YES in the eMS field “Recover Vat”, it means the VAT is recovered from other sources** and that the beneficiary does not want to reimburse project expenditure with VAT. Therefore, the project budget is built on net amounts. Consequently, the beneficiaries will be reimbursed only net amounts (excluding the VAT).

In what concerns the different option of partners, please note that these are possible. In case there are inconsistencies with reality, determined by misunderstanding of how to fill in the Application form in eMS, related to the VAT status, we recommend you to start a modification request, as soon as you notice the discrepancy.

Should you need further clarification and support, do not hesitate to contact the JS!