

This chart outlines examples of common business expenses eligible for VAT refunds to companies. The numbers reflect the percentage of VAT charged in each country and which categories are eligible for a refund. An empty box means there is no refund for that particular category in the associated country. This is a general guide only, please contact us for specific information for your business.

Country	VAT	VAT Rate	Simplified invoices	Hotels	Restaurant Meals	Entertainment	Telecoms	Transport	Conferences	Fuel	Marketing Promotional	Printing Materials Stationery	Misc Business use purchases	Import VAT	Deadline	Application period	Retroactive claims possible
Australia**	GST	10	AUD 82.50	√	√*		√	√*	√	√	√	√	√	√	n/a	n/a	4 years
Austria	UST/MWST	10/13/20	400 EUR	√	√	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Belgium	TVA/BTW	6 / 21	N/A	√*	√*	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Bulgaria	ДДС	9 / 20	N/A	√	√*	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Bosnia and Herzegovina	ПДВ	17	N/A				√*	√*	√	√*	√	√	√	√	14 months from invoice date		n/a
Canada	GST/HST	5 / 15	N/A	√*	√*		√*		√		√	√*	√*	√*	1 year	miscellaneous	2 years (if GST incorrectly charged)
Canary Islands	IGIC	7	N/A	√*	√*	√*	√*		√		√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Croatia	PDV	13-25	N/A	√	√		√	√	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Czech Republic	DPH	15 / 21	10000 CZK	√*			√	√	√	√	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Cyprus	ΦΠΑ	19	85 EUR	√	√	√*	√*	√	√	√*	√	√	√	√	30 Sept Year N+1	July Year N - June Year N +1	
Denmark	MOMS	25	3000 DKK	√	√*	√*	√		√		√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Estonia	KM	20	160 EUR	√*			√*	√	√	√	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Finland	ALV	24	400 EUR	√			√*	√	√	√	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
France	TVA	20	150 EUR*	√*	√	√	√		√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Germany	MWST	7 / 19	250 EUR	√	√	√	√*	√	√	√	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Greece	ΦΠΑ	24	N/A				√*		√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Hungary	AFA	18 / 27	N/A	√			√*		√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Iceland	VSK	24	ISK6000	√			√		√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	6 years
Ireland	VAT	23	100 EUR	√*			√*		√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a
Italy	IVA	10 22	n/a	√*	√*	√*	√*		√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Japan**	Consumption tax	8 / 10	N/A	√	√	√	√	√	√	√	√	√	√	√	End of the current fiscal year of claimant's country of establishment	End of the current fiscal year of claimant's country of establishment	n/a
Latvia	PVN	12 21	" 143 EUR"	√*	√*	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Liechtenstein	MWST/TVA	3.7 / 7.7	N/A	√	√	√	√	√	√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a
Lithuania	PVM	9 21	N/A	√	√*	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Luxembourg	TVA	17	100 EUR	√	√	√	√	√	√	√	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Macedonia	DDV	18	N/A				√*		√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a
Malta	VAT	18	N/A	√	√*		√	√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Monaco	TVA	20	N/A	√*	√	√	√		√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Montenegro	PDV	21	N/A	√	√		√	√	√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a
Netherlands	BTW	21	100 EUR	√		√*	√	√*	√	√	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	5 years
New Zealand**	GST	15	NZD 50	√	√	√*	√	√	√	√	√	√	√	√	n/a	n/a	n/a
Norway	MVA	25	1000 NOK	√			√		√		√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Poland	PTU	23	N/A					√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Portugal	IVA	6 / 23	N/A	√*	√*	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Romania	TVA	9 / 19	N/A	√	√*	√*	√*	√*	√	√	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Serbia	PDV	20	N/A	√			√		√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a
Saudi Arabia	VAT	5	1000 SAR	√			√*	√*	√	√*	√	√	√	√*	30 Jun Year N+1	Jan - Dec Year N	No
South Korea	Consumption tax	10	N/A	√	√		√	√	√	√	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a
Slovakia	DPH	20	1000 EUR (cash) 1600 EUR (non-cash)	√	√*		√*	√	√	√	√	√	√	√*	30 Sept Year N+1	Jan - Dec Year N	n/a
Slovenia	DDV	22	N/A	√*	√*		√*	√*	√	√*	√	√	√	√*	30 Sept Year N+1	Jan - Dec Year N	n/a
Spain	IVA	21	N/A	√*	√*	√*	√*	√*	√	√*	√	√	√	√*	30 Sept Year N+1	Jan - Dec Year N	n/a
Sweden	MOMS	25	4000 SEK	√	√	√*	√	√	√	√*	√	√	√	√*	30 Sept Year N+1	Jan - Dec Year N	n/a
Switzerland	MWST	3.7 / 7.7	N/A	√	√	√*	√*	√*	√	√*	√	√	√	√*	30 Jun Year N+1	Jan - Dec Year N	n/a
Taiwan	VAT	5	N/A								√	√*			30 Jun Year N+1	Jan - Dec Year N	n/a
Turkey ****	KDV	18	N/A	√*					√	√*	√	√*			31 Dec Year N+4*	Jan - Dec Year N	5 years
UAE	VAT	5	N/A	√	√	√*	√*	√*	√	√	√	√	√	√*	N/A	Jan - Dec Year N	No
UK	VAT	20	250 GBP	√	√	√*	√	√	√	√	√	√	√	√*	30 Sept Year N+1	July Year N - June Year N +1	n/a

* Subject to some restrictions and limitations.

** Refund possible only through VAT/GST registration prior to incurring the expenses.

**** Refund may be possible upon justifying that the reciprocity principle applies (in the claimant's home country there is no VAT or similar tax or exists a VAT refund system similar to the EU one)