

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	Telecomms	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 Jun 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
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 Jun Year N+1	Jan - Dec Year N	n/a
Croatia	PDV	13-25	N/A	√	√		√	√	√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a
Denmark	MOMS	25	3000 DKK	√	√*	√*	√		√		√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a
Finland	ALV	24	400 EUR	√			√*	√	√	√	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a
France	TVA	20	150 EUR*	√*	√	√	√		√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a
Germany	MWST	7 / 19	250 EUR	√	√	√	√*	√	√		√	√	√	√	30 Jun 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
Liechtenstein	MWST/TVA	3.7 / 7.7	N/A	√	√	√	√	√	√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a
Luxembourg	TVA	17	100 EUR	√	√	√	√	√	√	√	√	√	√	√	30 Jun 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 Jun Year N+1	Jan - Dec Year N	n/a
Monaco	TVA	20	N/A	√*	√	√	√		√	√*	√	√	√	√	30 Jun 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 Jun Year N+1	Jan - Dec Year N	5 years
New Zeland**	GST	15	NZD 50	√	√	√*	√	√	√	√	√	√	√	√	n/a	n/a	n/a
Norway	MVA	25	1000 NOK	√			√		√		√	√	√	√	30 Jun 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
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
Spain	IVA	21	N/A	√*	√*			√*	√		√	√	√	√*	30 Sept Year N+1	Jan - Dec Year N	n/a
Sweden	MOMS	25	4000 SEK	√	√	√*	√	√	√	√*	√	√	√	√*	30 Jun 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
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	√	√	√*	√	√	√	√	√	√	√	√*	31 Dec Year N+1	July Year N - June Year N +1	n/a

* Subject to some restrictions and limitations.

** Refund possible only through registration for Goods and services tax / Consumption tax 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)