

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	Restau- rant Meals	Enter- tainment	Telecom- ms	Transport	Confer- ences	Fuel	Market- ing Promo- tional	Printing Materials Station- ery	Misc Business use pur- chases	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	ПДБ	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)
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
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	5	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
Lithuania	PVM	9 21	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
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
Slovakia	DPH	20	1000 EUR (cash) 1600 EUR (non-cash)	√	√*		√*	√	√	√	√	√	√	√*	30 Jun Year N+1	Jan - Dec Year N	n/a
Slovenia	DDV	22	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
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 VAT/GST registration prior to incurring the expenses.

\*\*\* Refund only possible if VAT paid on:

- admission, accommodation, restaurants and transportation in relation to the participation at fairs, congresses and exhibitions with commercial or professional aim;
- supply and importation in Spain of moulds and equipment used for manufacture of goods that will be exported afterwards

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