

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) |
| 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 |
| Japan** | Consumption tax | 8 | 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 |
| Luxembourg | TVA | 17 | 100 EUR | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ | 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 |
| 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 |
| 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 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;
- the supply and importation into Spain of moulds and equipment used for the manufacture of goods that will be exported afterwards

**** 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)