

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 (no Customer Details Required)	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	Principle of Reciprocity
Australia**	GST	10	AUD 82.50	√	√*		√	√*	√	√	√	√	√	√	n/a	n/a	4 years	No
Austria	UST/MWST	10/13/20	400 EUR	√	√	√*	√*	√*	√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	No
Belgium	TVA/BTW	6 / 21	N/A	√*	√*	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a	No
Bulgaria	ДДС	9 / 20	N/A	√	√*	√*	√*	√*	√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	Yes
Bosnia and Herzegovina	ПДВ	17	N/A				√*	√*	√	√*	√	√	√	√	14 months from invoice date		n/a	No
Canada	GST/HST	5 / 15	N/A	√*	√*		√*		√		√	√*	√*	√*	1 year	miscellaneous	2 years (if GST incorrectly charged)	No
Canary Islands	IGIC	7	N/A	√*	√*	√*	√*		√		√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	Yes
Croatia	PDV	13-25	N/A	√	√		√	√	√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	Yes
Czech Republic	DPH	15 / 21	10000 CZK						√		√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	Yes
Cyprus	ΦΠΑ	19	85 EUR	√	√	√*	√*	√	√	√*	√	√	√	√	31 Dec Year N+1	July Year N - June Year N+1		Yes
Denmark	MOMS	25	3000 DKK	√	√*	√*	√		√		√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a	No
Estonia	KM	20	160 EUR	√*			√*	√	√	√	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a	Yes
Finland	ALV	24	400 EUR	√			√*	√	√	√	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	No
France	TVA	20	150 EUR*	√*	√	√	√		√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	No
Germany	MWST	7 / 19	250 EUR	√	√	√	√*	√	√		√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	Yes
Greece	ΦΠΑ	24	N/A				√*		√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a	Yes
Hungary	AFA	18 / 27	N/A	√			√*		√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a	Yes
Iceland	VSK	24	ISK6000	√			√		√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	6 years	No
Ireland	VAT	23	100 EUR	√*			√*		√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	No
Italy	IVA	10 / 22	n/a	√*	√*	√*	√*		√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a	Yes
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	No
Latvia	PVN	12 / 21	143 EUR	√*	√*	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a	Yes
Liechtenstein	MWST/TVA	3.7 / 7.7	N/A	√	√	√	√	√	√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	Yes
Lithuania	PVM	9 21	N/A	√	√*	√*	√*	√*	√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	Yes
Luxembourg	TVA	17	100 EUR	√	√	√	√	√	√	√	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	No
Macedonia	DDV	18	N/A				√*		√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	Principle of Reciprocity
Malta	VAT	18	N/A	√	√*		√	√*	√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	No
Monaco	TVA	20	N/A	√*	√	√	√		√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	No
Montenegro	PDV	21	N/A	√	√		√	√	√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	No
Netherlands	BTW	21	100 EUR	√		√*	√	√*	√	√	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	5 years	No
New Zealand**	GST	15	NZD 50	√	√	√*	√	√	√	√	√	√	√	√	n/a	n/a	n/a	No
Norway	MVA	25	1000 NOK	√			√		√		√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	No
Poland	PTU	23	N/A					√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a	Yes
Portugal ****	IVA	6 / 23	N/A	√*	√*	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a	Principle of Reciprocity
Romania	TVA	9 / 19	N/A	√	√*	√*	√*	√*	√	√	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	n/a	Yes
Serbia	PDV	20	N/A	√			√		√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	Yes
Saudi Arabia	VAT	5	1000 SAR	√			√*	√*	√	√*	√	√	√	√*	30 Jun Year N+1	Jan - Dec Year N	No	Principle of Reciprocity
South Korea	Consumption tax	10	N/A	√	√		√	√	√	√	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	n/a	Yes
Slovakia	DPH	20	1000 EUR (cash) 1600 EUR (non-cash)	√	√*		√*	√	√	√	√	√	√	√*	30 Jun Year N+1	Jan - Dec Year N	n/a	Yes
Slovenia	DDV	22	N/A	√*	√*		√*	√*	√	√*	√	√	√	√*	30 Jun Year N+1	Jan - Dec Year N	n/a	Yes
Spain***	IVA	21	N/A	√*	√*			√*	√		√	√	√	√*	30 Sept Year N+1	Jan - Dec Year N	n/a	No
Sweden	MOMS	25	4000 SEK	√	√	√*	√	√	√	√*	√	√	√	√*	30 Jun Year N+1	Jan - Dec Year N	n/a	No
Switzerland ****	MWST	3.7 / 7.7	N/A	√	√	√*	√*	√*	√	√*	√	√	√	√*	30 Jun Year N+1	Jan - Dec Year N	n/a	Principle of Reciprocity
Taiwan	VAT	5	N/A								√	√*			30 Jun Year N+1	Jan - Dec Year N	n/a	Yes
Turkey ****	KDV	18	N/A	√*					√	√*	√	√*			31 Dec Year N+4*	Jan - Dec Year N	5 years	Principle of Reciprocity
UAE	VAT	5	N/A	√	√	√*	√*	√*	√	√	√	√	√	√*	N/A	Jan - Dec Year N	No	Principle of Reciprocity
UK	VAT	20	250 GBP	√	√	√*	√	√	√	√	√	√	√	√*	31 Dec Year N+1	July Year N - June Year N+1	n/a	No

* 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)