

Refund Eligibility Table for EU based Companies

Value added tax (VAT) is a multi-stage sales tax, with the final burden is borne by the consumer. VAT at the appropriate rate will be included in the price you pay for the goods and/or services you purchase in the European countries. As a visitor to the EU your company may be eligible for VAT refunds for certain goods and/or services. The following table provides an estimate of how much VAT is reclaimable for various goods and services within each EU country. The application of VAT is decided by national tax authorities in each authority but there are some standard EU rules. The table below is intended as a guide only.

Destination Country	VAT Symbol	Professional Services	Hotels	Communication	Parking	Public Transportation	Restaurants	Entertainment	Fuel	Car Rental	Conference	Tolls	Office electronic & tools	Shipments	Comments
Australia	GST	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	-	10%	10%	
Austria	MwSt	20%	13%	20%	-	10%	-	-	-	-	20%	-	20%	20%	
Belgium	TVA/BTW	21%	6%	21%	21%***	6%	-	-	21%***	21%***	21%	21%***	21%	21%	Hotels and meals needs to be part of client service
Bulgaria	ДДС	20%	9%	20%	20%	-	-	-	20%	-	20%	-	20%	20%	
Canada	GST	-	-	-	-	-	-	-	-	-	5/13%	-	-	-	Expenses related to conference only
Cyprus	FPA	19%	9%	19%	19%	5%	9%	19%	19%	19%	19%	-	19%	19%	
Croatia	PDV	25%	13%	25%	25%	-	13%	-	-	-	25%	-	25%	25%	
Czech Republic	DPH	21%	15%	21%	21%	15%	-	-	21%	21%	21%	21%	21%	21%	
Denmark	MOMS	25%	25%	25%	25%	-	25%****	-	25%	-	25%	25%	25%	25%	
Estonia	Käibemaks	20%	9%	20%	20%***	20%	-	20%	20%***	20%***	20%	20%	20%	20%	
Finland	ALV	24%	10%	24%	24%	10%	-	-	24%	24%	24%	-	24%	24%	
France	TVA	20%	0%**	20%	20%	0%	10/5.5%	20%	20%#	-	20%	20%	20%	20%	Hotels only for guests
Germany	MwSt	19%	7%	19%	19%	7/19%	7/19%	19%	19%	19%	19%	19%	19%	19%	Fuel is not refundable for NON EU companies
Hungary	AFA	27%	18%	27%	-	-	-	-	-	27%	27%	-	27%	27%	Internet services 5%
Ireland	VAT	23%	-	23%	23%	-	-	-	23%	-	23%	-	23%	23%	Hotels only for conferences and or guests

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Italy	IVA	22%	10%	22%	22%	-	10%	-	22%*	22%*	22%	22%*	22%	22%	*All car expenses refundable for 40% of the VAT spent
Japan	JCT	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%	-	8%	8%	
Latvia	PVN	21%	12%	21%	21%	12%	-	-	21%	21%***	21%	21%	21%	21%	
Lithuania	PVM	21%	9%	21%	21%	21%	21%	21%****	21%	-	21%	-	21%	21%	
Malta	VAT	18%	7%	18%	18%	-	5%	-	18%	-	18%	-	18%	18%	
Netherlands	BTW	21%	6%	21%	21%	6%	-	21%	21%	21%*	21%	21%	21%	21%	5 years back Car rental refundable for 84% of the VAT spent
Norway	MVA	25%	12%	25%	-	10%	-	-	-	-	25%	-	25%	25%	
New Zealand	GST	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	-	15%	15%	
Poland	PTU	23%	-	23%	23%	8%	-	-	23%***	23%***	23%	23%	23%	23%	
Portugal	IVA	-	-	-	-	-	-	-	13%***	-	23%****	-	-	-	Specific rules
Romania	TVA	19%	9%	19%	19%	19%	-	19%	19%***	19%***	19%	19%***	19%	19%	As from 01/01/2017
Slovak Republic	VAT	20%	20%	20%	20%	20%	-	20%	20%	20%	20%	20%	20%	20%	
Slovenia	DDV	22%	-	22%	22%	9.5%	-	-	-	-	22%	-	22%	22%	
Spain	IVA	21%	10%	21%	21%	10%	10%	21%	21%***	21%***	21/10%	21%***	21%	21%	
Sweden	MOMS	25%	12%	25%	25%	6%	25/12%	25%	25%	25%***	25%	25%***	25%	25%	
Switzerland	MwS / TVA / IVA	7.7%	3.8%	7.7%	7.7%	7.7%	2.5/8%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	-	
Taiwan		-	-	-	-	-	-	-	-	-	5%	-	-	-	
UK	VAT	20%	20%	20%	20%	-	20%	20%	20%	20%	20%	20%	20%	20%	Some Taxis have VAT

* For Diesel only, (not for petrol). ** There is no refund for the company employees; there is a refund for guests of the company if their stay is for business purposes. *** VAT refund for 50% of the VAT spent. **** VAT refund for 25% of the VAT spent. VATBox is not responsible for any loss sustained by any person who relies on this communication. VAT refund is subject to the rules and regulations of the different countries, and may change from time to time.