

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%	Meals with guest are partially refundable
Austria	MwSt	20%	10%	20%	*	10%	-	-	*	*	20%	*	20%	20%	Food & entertainment – with restrictions
Belgium	TVA/ BTW	21%	6%	21%	21%***	6%	-	-	21%***	21%***	21%	21%***	21%	21%	Hotels and meals need to be part of client service
Bulgaria	ДДС	20%	9%	20%	20%	-	-	-	20%	20%	20%	-	20%	20%	
Canada	GST	-	-	-	-	-	-	-	-	-	5/13%	-	-	-	Organizer of a foreign convention only
Cyprus	FPA	19%	9%	19%	19%	5%	9%	19%	19%	19%	19%	-	19%	19%	
Croatia	PDV	25%	13%	25%	25%	-	-	-	25%***	25%***	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%	
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. Fuel partial refund based on type
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
Greece	KMRR	24%	-	24%	24%	-	-	-	-	-	24%	-	24%	24%	
Hungary	AFA	27%	18%	27%	-	-	-	-	-	27%	27%	-	27%	27%	
Ireland	VAT	23%	-	23%	23%	-	-	-	23%	-	23%	-	23%	23%	May ask for original invoices

Destination Country	VAT	Professional Services	Hotels	Communication	Parking	Public Transportation	Restaurants	Entertainment	Fuel	Car Rental	Conference	Tolls	Office electronic & tools	Shipments	Comments
Italy	IVA	22%	10%	22%	22%****	-	10%	-	22%****	22%****	22%	22%*** *	22%	22%	
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%	
Luxembourg	TVA	17%	3%	17%	17%	3%	3%	17%	17%	17%	17%	17%	17%	17%	
Malta	VAT	18%	7%	18%	18%	-	-	-	-	-	18%	-	18%	18%	
Netherlands	BTW	21%	9%	21%	21%	9%	-	21%	21%	21%	21%	21%	21%	21%	
Norway	MVA	25%	12%	25%	-	12%	-	-	-	-	25%	-	25%	25%	
New Zealand	GST	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	<i>Meals with guests are partially refundable</i>
Poland	PTU	23%	-	23%	23%	8%	-	-	23%***	23%***	23%	23%	23%	23%	
Portugal	IVA	-	-	-	-	-	-	-	13%***	-	23%****	-	-	-	<i>Specific rules</i>
Romania	TVA	19%	5%	19%	19%***	19%	-	5% / 19%	19%***	19%***	19%	19%***	19%	19%	
Russia	НДС	20%	20%	20%	-	0% / 10%	-	20%	20%	20%	20%	-	20%	20%	<i>only resident entities</i>
Slovak Republic	VAT	20%	10%	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%	<i>Food & entertainment – with restrictions</i>
Switzerland	Mws / TVA / IVA	7.7%	3.7%	7.7%	7.7%	7.7%	2.5/7.7%	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%	<i>Some Taxis have VAT. Meals with guests are not refundable</i>

* No refund for 50% of the VAT spent for passenger cars, 100% for trucks and lorries (official definition in most countries: vehicle above 3500Kg). ** VAT refund for 25% of the VAT spent. *** VAT refund for 50% of the VAT spent for passenger cards, 100% for trucks and lorries (official definition in most countries: vehicle above 3500Kg). **** VAT refund for 40% of the VAT spent for passenger cars, 100% for trucks and lorries (official definition in most countries: vehicle above 3500Kg) 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.