

Country	VAT	Small receipts	Hotels	Restaurant meals	Entertainment	Telecomms	Public transport	Conferences	Petrol	Diesel	Advertising / marketing	**Years to claim back
Argentina	VAT	N/A	X	X	X	✓	✓	✓	✓	✓	✓	5
Australia	GST	AUD 82.5	✓	✓	X	✓	✓	✓	✓	✓	✓	4
Austria	UST/MWST	EUR 400	✓	✓	✓	✓	✓	✓	✓*	✓*	✓	6 month of the second following year
Belgium	TVA/BTW	EUR 100	✓*	✓*	X	✓	✓	✓	✓	✓	✓	3
Bolivia	IVA	N/A	✓	✓	✓	✓	✓	✓	✓	✓	✓	8
Bulgaria	ДДС/DDS	EUR 100	✓	✓*	✓*	✓	✓	✓	✓*	✓*	✓	1
Canada	GST/HST	\$ 150	✓	✓	✓	✓	✓	✓	✓	✓	✓	4
Chile	VAT/IVA	N/A	✓	X	X	✓	X	✓*	✓*	✓*	✓	3
China	Consumption tax	N/A	✓	X	X	✓*	✓	✓*	✓	✓	✓*	No time limit after 01.01.2017
Columbia	IVA	N/A	✓	✓	✓	✓	X	✓	✓	✓	✓	2
Costa Rica	IVA	N/A	✓	✓	✓	✓	✓	✓	X	X	✓	4
Croatia	PDV	HRK 700	✓	✓	X	✓	✓	✓	✓*	✓*	✓	3
Cyprus	ΦΠΑ	EUR 85	✓	✓	✓	✓	✓	✓	✓	✓	✓	3
Czech Republic	DPH	CZK 10,000	✓	✓*	✓*	✓	✓	✓	✓	✓	✓	3
Denmark	MOMS	DKK 3000	✓	✓*	✓	✓	✓*	✓	✓*	✓*	✓	3
Ecuador	IVA	N/A	✓	✓	X	✓	X	X	✓	✓	✓	5
Estonia	KM	EEK 2 500	✓	X	X	✓	✓	✓	✓	✓	✓	3
Finland	ALV	EUR 400	✓	✓*	✓*	✓	✓	✓	✓*	✓*	✓	3
France	TVA	EUR 150	✓*	✓	✓	✓	X	✓	✓*	✓*	✓	2
Germany	UST/MWST	EUR 250	✓	✓	✓	✓	✓	✓	✓	✓	✓	4
Greece	ΦΠΑ	N/A	X	X	X	✓	X	✓	X	X	✓	5
Guatemala	IVA	N/A	✓	✓	✓	✓	X	✓	✓	✓	✓	3 month
Hungary	AFA	EUR 100	✓	X	X	✓	X	✓	X	X	✓	5
India	VAT	N/A	✓*	X	✓	✓	✓*	✓	X	X	✓	9 month from tax year end
Indonesia	PPN/VAT	N/A	X	X	X	✓	X	✓	X	X	✓	2
Ireland	VAT	EUR 100	✓	X	X	✓	✓*	✓	X	✓	✓	4
Italy	IVA	EUR 400	✓	✓	X	✓	✓	✓	✓	✓	✓	4 month from the tax year end
Japan	Consumption tax	N/A	✓	✓	✓	✓	✓	✓	✓	✓	✓	5
Kingdom Saudi Arabia	VAT	N/A	✓	X	X	✓	✓	✓	✓*	✓*	✓	5
Latvia	PVN	EUR 150	✓	✓	✓	✓	✓	✓	✓	✓	✓	3
Lichtenstein	MWST/TVA	CHF 400	✓	✓	✓	✓	✓	✓	✓	✓	✓	5
Lithuania	PVM	EUR 150	✓	✓*	✓*	✓	✓	✓	✓*	✓*	✓	3
Luxembourg	TVA/MWST	EUR 100	✓	✓	✓	✓	✓	✓	✓	✓	✓	3
Malta	VAT	EUR 100	✓	X	✓	✓	✓	✓	✓*	✓*	✓	5
Mexico	IVA	N/A	✓*	✓*	✓*	✓	✓*	✓	✓	✓	✓	5
Netherlands	BTW	EUR 100	✓	X	✓	✓	✓	✓	✓	✓	✓	5
New Zealand	GST	\$50	✓	✓	✓	✓	✓	✓	✓	✓	✓	2
Norway	MVA	NOK 1000	✓	X	X	✓	✓	✓	✓*	✓*	✓	3
Peru	VAT	N/A	✓	✓	✓	✓	X	✓	✓	✓	✓	12 months
Philippines	VAT	N/A	✓	✓	✓	✓*	✓	✓*	✓	✓	✓*	1
Poland	PTU	EUR 100	X	X	X	✓	✓	✓	✓	✓	✓	5
Portugal	IVA	EUR 100	✓	✓	✓	✓	✓*	✓	X	✓*	✓	2
Romania	TVA	EUR 100	✓	✓	✓	✓	✓	✓	✓	✓	✓	5
Russia	НДС/VAT	N/A	✓	✓*	✓*	✓	X	✓	✓	✓	✓*	3
Serbia	PDV	N/A	✓	X	X	✓	✓	✓	X	X	✓	5
Singapore	GST	N/A	✓	✓	✓	✓	✓	✓	X	X	✓	5
Slovakia	DPH	EUR 1600 (non-cash) EUR 1000 (cash)	✓	✓	X	✓	✓	✓	✓	✓	✓	5
Slovenia	DDV	EUR 100	✓*	✓*	X	✓	✓	✓	✓*	✓*	✓	1
South Africa	VAT	R 5000	✓	X	X	✓	X	✓	X	X	✓	5
South Korea	Consumption tax	N/A	✓	✓	X	✓	X	✓	✓*	✓*	✓	5
Spain	IVA	EUR 400	✓	✓	X	✓	✓	✓	✓	✓	✓	4
Sweden	MOMS	SEK 4000	✓	✓*	✓	✓	✓	✓	✓	✓	✓	5
Switzerland	MWST	CHF 400	✓	✓	✓	✓	✓	✓	✓	✓	✓	5
Taiwan	VAT	N/A	✓	X	X	✓	✓	✓	✓	✓	✓	10
Thailand	VAT	N/A	✓	✓*	X	✓	✓*	✓	X	X	✓	3
Turkey	KDV	N/A	✓	✓*	✓*	✓	✓*	✓	✓*	✓*	✓	Current calendar year
United Arab Emirates	VAT	AED 10,000	✓	✓	✓*	✓	X	✓	✓*	✓*	✓	5
United Kingdom	VAT	£250	✓	✓*	✓*	✓	X	✓	✓	✓	✓	4
Uruguay	IVA	N/A	✓	✓	✓	✓	X	✓	X	X	X	4
Vietnam	VAT	N/A	✓	✓	✓	✓	X	✓	✓	✓	✓	No time limit until tax inspection

\*\* We would like to clarify that the following requirements are met to apply under below rules

- 1) Companies are VAT registered at the time input VAT arose (check if retrospective VAT registration allowed).
- 2) Extensions applied and years not closed by the TO (e.g Austria, Germany).
- 3) Output VAT or other taxes were incurred (as in some countries no refund possibility, just offset against other taxes and some countries do not pay VAT refund before output VAT was incurred during the year).
- 4) In some countries approval from the TO required to apply for old input VAT.

✓ Indicates that VAT is deductible.

✓\* Indicates that VAT is deductible subject to certain conditions being met.

X Indicates that VAT is non deductible.