

This chart outlines examples of common business expenses eligible for VAT refunds to companies based in Romania. 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.

Destination country	VAT	VAT Rate	Simplified invoices (no customer details required)	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	2 GST	10	82.50 AUD	✓	√*		✓	√*	✓	✓	✓	✓	✓	✓	30 Jun Year N+4*	Jul Year N - June Year N+1	4 years
Austria	UST/MWST	10 / 13 / 20	400 EUR	✓	✓	√*	√*	√*	✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Belgium	TVA/BTW	6 / 21	X	√*	√*	√*	√*	√*	✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Bulgaria	ДДС	9 / 20	X	✓	√*	√*	√*	√*	✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Bosnia and Herzegovina	ПДВ	17	X				√*	√*	✓	√*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Canada	GST/HST	5 / 15	X	√*	√*		√*		✓		✓	√*	√*	√*	1 year / 2 years	Miscellaneous	2 years*
Canary Islands	IGIC	7	X	√*	√*	√*	√*		✓		✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Croatia	PDV	13 / 25	X	✓	✓		✓	✓	✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Czech Republic	DPH	10 / 15 / 21	10 000 CZK	√*			✓	✓	✓	✓	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Cyprus	ΦΠΑ	5 / 9 / 19	85 EUR	✓	✓	√*	√*	✓	✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Denmark	MOMS	25	3 000 DKK	✓	√*	√*	✓		✓		✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Estonia	KM	20	160 EUR	√*			√*	✓	✓	✓	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Finland	ALV	24	400 EUR	✓			√*	✓	✓	✓	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
France	TVA	20	150 EUR*	√*	✓	✓	✓	✓	✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Germany	MWST	7 / 19 - 5 / 16	250 EUR	✓	✓	✓	√*	✓	✓	✓	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Greece	ΦΠΑ	24	X				√*		✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Hungary	AFA	5 / 18 / 27	X	✓			√*		✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Iceland	VSK	24	6 000 ISK	✓			✓	✓	✓	√*	✓	✓	✓	✓	31 Dec Year N+6	Jan - Dec Year N	6 years
Ireland	VAT	23	100 EUR	√*			√*	✓	✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Italy	IVA	10 / 22	X	√*	√*	√*	√*		✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Japan	2 Consumption Tax	8 / 10	X	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	End of the current fiscal year of claimant's country of establishment	Fiscal year of claimant's country of establishment	X
Jersey	GST	5	250 GBP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	12 months of the date of supply	Annual, half-year, quarter-depending on amount	X
Latvia	PVN	Dec-21	" 143 EUR"	√*	√*	√*	√*	√*	✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Lebanon	VAT	11	X	√*	√*	√*	√*	√*	✓	√*	√*	√*	√*	√*	30 Jun Year N+1	Jan - Dec Year N	X
Lithuania	PVM	9 / 21	X	✓	√*	√*	√*	√*	✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Luxembourg	TVA	17	100 EUR	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Malta	VAT	18	X	✓	√*	√*	✓	√*	✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Monaco	TVA	20	X	√*	✓	✓	✓	✓	✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Montenegro	PDV	21	X	✓	✓		✓	✓	✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Netherlands	BTW	21	100 EUR	✓		√*	✓	√*	✓	✓	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	5 years
New Zealand	2 GST	15	50 NZD	✓	✓	√*	✓	✓	✓	✓	✓	✓	✓	✓	31 Mar Year N+4*	Apr Year N - Mar Year N+1	4 years*
North Macedonia	DDV	18	X				√*		✓	√*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Norway	MVA	25	1 000 NOK	✓			✓		✓		✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Poland	PTU	23	X					√*	✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Portugal	IVA	6 / 23	X	√*	√*	√*	√*	√*	✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Romania	TVA	9 / 19	X	✓	√*	√*	√*	√*	✓	✓	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Serbia	PDV	20	X	✓			✓		✓	√*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
South Korea	Consumption Tax	10	X	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Slovakia	DPH	20	1 000 EUR (cash) 1 600 EUR (non-cash)	✓	√*		√*	✓	✓	✓	✓	✓	✓	√*	30 Sept Year N+1	Jan - Dec Year N	X
Slovenia	DDV	22	X	√*	√*		√*	√*	✓	√*	✓	✓	✓	√*	30 Sept Year N+1	Jan - Dec Year N	X
Spain	IVA	21	X	✓	√*	✓	✓	√*	✓	√*	✓	✓	✓	√*	30 Sept Year N+1	Jan - Dec Year N	X
Sweden	MOMS	25	4 000 SEK	✓	✓	√*	✓	✓	✓	√*	✓	✓	✓	√*	30 Sept Year N+1	Jan - Dec Year N	X
Switzerland	MWST	3.7 / 7.7	X	✓	✓	√*	√*	√*	✓	√*	✓	✓	✓	√*	30 Jun Year N+1	Jan - Dec Year N	X
Turkey	KDV	18	X	√*					✓	√*	✓	√*			31 Dec Year N+4*	Jan - Dec Year N	5 years
UK	VAT	20	250 GBP	✓	✓	√*	✓	✓	✓	✓	✓	✓	✓	√*	30 Sept Year N+1	Jan - Dec Year N	X

\* Subject to some restrictions and limitations.

- 1 Refund to businesses from countries with officially recognised reciprocity.
- 2 Refund possible only through VAT/GST registration prior to incurring the expenses.
- 3 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).