

This chart outlines examples of common business expenses eligible for VAT refunds to companies based in Russia. 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 - Jun Year N+1	4 years
Austria	UST/MWST	10/13/20	400 EUR	✓	✓	✓*	✓*	✓*	✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Belgium	TVA/BTW	6 / 21	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	Miscellaneous	2 years*
Denmark	MOMS	25	3 000 DKK	✓	✓*	✓*	✓		✓		✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Finland	ALV	24	400 EUR	✓			✓*	✓	✓	✓	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
France	TVA	20	150 EUR*	✓*	✓	✓	✓		✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Germany	5 MWST	7 / 19 - 5 / 16	250 EUR	✓	✓	✓	✓*	✓	✓		✓	✓	✓	✓	30 Jun 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 Jun Year N+1	Jan - Dec Year N	X
Italy	2 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	End of the current fiscal year of claimant's country of establishment	X
Lebanon	VAT	11	X	✓*	✓*		✓*	✓*	✓	✓*	✓*	✓*	✓*	✓*	30 Jun Year N+1	Jan - Dec Year N	X
Luxembourg	TVA	17	100 EUR	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Malta	VAT	18	X	✓	✓*		✓	✓*	✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Monaco	TVA	20	X	✓*	✓	✓	✓		✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Montenegro	PDV	21	X	✓	✓		✓	✓	✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Netherlands	BTW	21	100 EUR	✓		✓*	✓	✓*	✓	✓	✓	✓	✓	✓	30 Jun 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
Spain	4 IVA	21	X	✓*	✓*		✓*	✓*	✓		✓*	✓*	✓*		30 Sept Year N+1	Jan - Dec Year N	X
Sweden	MOMS	25	4 000 SEK	✓	✓	✓*	✓	✓	✓	✓*	✓	✓	✓	✓*	30 Jun Year N+1	Jan - Dec Year N	X
UK	VAT	20	250 GBP	✓	✓	✓*	✓	✓	✓	✓	✓	✓	✓	✓*	31 Dec Year N+1	Jul Year N - Jun Year N+1	X

* Subject to some restrictions and limitations.

- Refund to businesses from countries with officially recognised reciprocity.
- Refund possible only through VAT/GST registration prior to incurring the expenses.
- 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).
- 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 only if supplies of services and work deliveries for which the customer is liable to VAT.