

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

Country	Country ISO	VAT	Standard 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	Retrospective claims possible
Australia	AU	2	GST	10	82.50 AUD	✓	✓*		✓	✓*	✓	✓	✓	✓	✓	30 Jun Year N+4*	Jul Year N - Jun Year N +1	4 years
Austria	AT		UST/MWST	20	400 EUR	✓	✓	✓*	✓*	✓		✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Belgium	BE		TVA/BTW	21	X	✓*	✓*	✓*	✓*	✓	✓*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Bosnia and Herzegovina	BA		ПДБ	17	X			✓*	✓*	✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Canada	CA		GST/HST	5	X	✓*	✓*	✓*		✓		✓	✓*	✓*	✓*	1 year	Miscellaneous	2 years*
Denmark	DK		MOMS	25	3 000 DKK	✓	✓*	✓*	✓	✓		✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Finland	FI		ALV	24	400 EUR	✓			✓*	✓	✓	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
France	FR		TVA	20	150 EUR*	✓*	✓	✓	✓	✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Germany	DE	1*	MWST	19	250 EUR	✓	✓	✓	✓*	✓		✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Iceland	IS		VSK	24	6 000 ISK	✓			✓	✓	✓*	✓	✓	✓	✓	31 Dec Year N+6	Jan - Dec Year N	6 years
Ireland	IE		VAT	23	100 EUR	✓*			✓*	✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Italy	IT	2	IVA	22	X	✓*	✓*	✓*	✓*	✓	✓*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Japan	JP	2	Consumption Tax	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
Jersey	JE		GST	5	250 GBP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	12 months of the date of supply	Annual, half-year, quarter -depending on amount	X
Lebanon	LB		VAT	11		✓*	✓*		✓*	✓	✓*	✓*	✓*	✓*	✓*	30 Jun Year N+1	Jan - Dec Year N	X
Luxembourg	LU		TVA	17	100 EUR	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Malta	MT		VAT	18	X	✓	✓*		✓	✓*	✓	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Monaco	MC		TVA	20	X	✓*	✓	✓	✓	✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Montenegro	ME		PDV	21	X	✓	✓		✓	✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Netherlands	NL		BTW	21	100 EUR	✓		✓*	✓	✓*	✓	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	5 years
New Zealand	NZ	2	GST	15	50 NZD	✓	✓	✓*	✓	✓	✓	✓	✓	✓	✓	31 Mar Year N+4*	Apr Year N - Mar Year N+1	4 years*
Norway	NO		MVA	25	1 000 NOK	✓			✓	✓		✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Oman	OM	5	VAT	5		✓	✓*	✓*		✓				✓*		30 Dec Year N (H1) 30 Jun Year N+1 (H2)	2 half year claims: (H1) Jan-Jun; (H2) Jul - Dec Year N	X
Portugal	PT	3	IVA	23	X	✓*	✓*	✓*	✓*	✓	✓*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Saudi Arabia	SA	5	VAT	15	1 000 SAR	✓			✓*	✓*	✓	✓	✓	✓	✓*	30 Jun Year N+1	Jan - Dec Year N	X
Spain	ES	1	IVA	21	X	✓*	✓*		✓*	✓*	✓	✓*	✓*	✓*		31 Dec Year N+1	Jan - Dec Year N	X
Sweden	SE		MOMS	25	4 000 SEK	✓	✓	✓*	✓	✓	✓*	✓	✓	✓	✓*	30 Jun Year N+1	Jan - Dec Year N	X
Switzerland	CH	3	MWST	7.7	X	✓	✓	✓*	✓*	✓	✓*	✓	✓	✓	✓*	30 Jun Year N+1	Jan - Dec Year N	X
Taiwan	TW	1	VAT	5	X							✓	✓*			30 Jun Year N+1	Jan - Dec Year N	X
United Kingdom	GB	3	VAT	20	250 GBP	✓	✓	✓*	✓	✓	✓	✓	✓	✓	✓*	31 Dec Year N+1	Jul Year N - Jun Year N +1	X
UAE	AE	1	VAT	5	X	✓	✓	✓*	✓*	✓*	✓	✓	✓	✓	✓*	31 Aug 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).
- 4 Northern Ireland - EU - EU NI Businesses may claim EU VAT refund only on goods purchases.
- 5 Business VAT Refund procedure as per the national legislation - effective implementation subject to further confirmation.