

Country	Country ISO	Note	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	Retroactive claims possible
Australia	AU	2	GST	10,0	82.50 AUD	√	√*		√	√*	√	√	√	√	√	√	30 Jun Year N+4*	Jul Year N - Jun Year N +1	4 years
Austria	AT		UST/MWST	20,0	400 EUR	√	√	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Bahrain	BH	3	VAT	10,0	500 BHD*	√*	√*		√*	√*	√	√*	√	√	√	√	31 Mar Year N+1	Jan - Dec Year N	X
Belgium	BE		TVA/BTW	21,0	X	√*	√*	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Bulgaria	BG		ДДС	20,0	X	√	√*	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Bosnia and Herzegovina	BA		ПДБ	17,0	X				√*	√*	√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	X
Canada	CA		GST/HST	5,0	X	√*	√*		√*		√		√	√*	√*	√*	1 year	Miscellaneous	2 years*
Canary Islands	IC		IGIC	7,0	X	√*	√*	√*	√*		√		√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Croatia	HR		PDV	25,0	X	√	√		√	√	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Czech Republic	CZ		DPH	21,0	10 000 CZK	√			√	√	√	√	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Cyprus	CY		ΦΠΑ	19,0	85 EUR	√	√	√*	√*	√	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Denmark	DK		MOMS	25,0	3 000 DKK	√	√*	√*	√		√		√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Estonia	EE		KM	22,0	160 EUR	√*			√*	√	√	√	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Finland	FI		ALV	24,0	400 EUR	√			√*	√	√	√	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
France	FR		TVA	20,0	150 EUR*	√*	√	√	√		√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Germany	DE		MWST	19,0	250 EUR	√	√	√	√*	√	√	√	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Greece	GR		ΦΠΑ	24,0	X				√*		√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Hungary	HU		AFA	27,0	X	√			√*		√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Iceland	IS		VSK	24,0	6 000 ISK	√			√		√	√*	√	√	√	√		Jan - Dec Year N	6 years
Ireland	IE		VAT	23,0	100 EUR	√*			√*		√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Italy	IT		IVA	22,0	X	√*	√*	√*	√*		√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Japan	JP	2	Consumption Tax	10,0	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	5,0	250 GBP		√	√	√	√	√	√	√	√	√	√	12 months of the date of supply	Annual, half-year, quarter - depending on amount	X
Latvia	LV		PVN	21,0	143 EUR	√*	√*	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Lebanon	LB		VAT	11,0		√	√	√	√	√	√	√*	√*	√*	√*	√*	30 Jun Year N+1	Jan - Dec Year N	X
Liechtenstein	LI	1	MWST/TVA	8,1	X	√	√	√	√	√	√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	X
Lithuania	LT		PVM	21,0	X	√	√*	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Luxembourg	LU		TVA	17,0	100 EUR	√	√	√	√	√	√	√	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Malta	MT		VAT	18,0	X	√	√*		√	√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Monaco	MC		TVA	20,0	X	√*	√	√	√		√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	X
Montenegro	ME		PDV	21,0	X	√	√		√	√	√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	X
Netherlands	NL		BTW	21,0	100 EUR	√		√*	√	√*	√	√	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	5 years
New Zealand	NZ	2	GST	15,0	200 NZD	√	√	√*	√	√	√	√	√	√	√	√	31 Mar Year N+4*	Apr Year N - Mar Year N+1	4 years *
North Macedonia	MK	13	DDV	18,0	X				√*		√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	X
Norway	NO		MVA	25,0	1 000 NOK	√			√		√		√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Oman	OM	35	VAT	5,0		√	√*	√*			√				√*		31 Dec Year N (H1); 30 Jun Year N+1 (H2)	2 half year claims. (H1) Jan-Jun; (H2) Jul-Dec Year N	X
Poland	PL		PTU	23,0	X					√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Portugal	PT		IVA	23,0	X	√*	√*	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Romania	RO		TVA	19,0	100 EUR	√	√*	√*	√*	√*	√	√	√	√	√	√	30 Sept Year N+1	Jan - Dec Year N	X
Serbia	RS	1	PDV	20,0	X	√			√		√	√*	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	X
Saudi Arabia	SA	35	VAT	15,0	1 000 SAR	√			√*	√*	√	√*	√	√	√	√*	30 Jun Year N+1	Jan - Dec Year N	X
South Korea	KR	13	Consumption tax	10,0	X	√	√		√	√	√	√	√	√	√	√	30 Jun Year N+1	Jan - Dec Year N	X
Slovakia	SK		DPH	20,0	1 000 EUR (cash) 1 600 EUR (non-cash)	√	√*		√*	√	√	√	√	√	√	√*	30 Sept Year N+1	Jan - Dec Year N	X
Slovenia	SI		DDV	22,0	X	√*	√*		√*	√*	√	√*	√	√	√	√*	30 Sept Year N+1	Jan - Dec Year N	X
Spain	ES		IVA	21,0	X	√*	√*	√	√*	√*	√	√	√*	√*	√*	√	30 Sept Year N+1	Jan - Dec Year N	X
Sweden	SE		MOMS	25,0	4 000 SEK	√	√	√*	√	√	√	√*	√	√	√	√*	30 Sept Year N+1	Jan - Dec Year N	X
Switzerland	CH	13	MWST	8,1	X	√	√	√*	√*	√*	√	√*	√	√	√	√*	30 Jun Year N+1	Jan - Dec Year N	X
Taiwan	TW	1	VAT	5,0	X								√	√*			30 Jun Year N+1	Jan - Dec Year N	X
Turkey	TR	13	KDV	20,0	X	√*					√	√*	√	√*			31 Dec Year N+4*	Jan - Dec Year N	5 years
United Kingdom	GB	3	VAT	20,0	250 GBP	√	√	√*	√	√	√	√	√	√	√	√*	31 Dec Year N+1	Jul Year N - Jun Year N +1	X
Northern Ireland	XI	4	VAT	20,0	250 GBP						√	√	√	√	√	√*	30 Sept Year N+1	Jan - Dec Year N	X
United Arab Emirates	AE	13	VAT	5,0	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.

6 Refund may be possible to business from country without officially recognised reciprocity, in case certain taxable supplies for which the recipient is liable to pay the VAT due.

7. Non-EU businesses registered in the EU under the One Stop Shop (OSS) or Import One Stop Shop (IOSS) scheme as to report VAT due on cross-border business-to-consumer (B2C) e-commerce may request a refund even if they are from a country that does not fulfil the reciprocity requirements.

8. Reciprocity in a process of establishment, but no reciprocity treatment signed to this moment

CONTACT US

