

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
Australia	AU	2	GST	10,0	82.50 AUD	✓	✓*		✓	✓*	✓	✓	✓	✓	✓	✓	30 Jun Year N+4*
Austria	AT		UST/MWST	20,0	400 EUR	✓	✓	✓*	✓*	✓*	✓	✓*	✓	✓	✓	✓	30 Sept Year N+1
Belgium	BE		TVA/BTW	21,0	X	✓*	✓*	✓*	✓*	✓*	✓	✓*	✓	✓	✓	✓	30 Sept Year N+1
Bulgaria	BG		ДДС	20,0	X	✓	✓*	✓*	✓*	✓*	✓	✓*	✓	✓	✓	✓	30 Sept Year N+1
Bosnia and Herzegovina	BA		ПДВ	17,0	X				✓*	✓*	✓	✓*	✓	✓	✓	✓	30 Jun Year N+1
Canada	CA		GST/HST	5,0	X	✓*	✓*		✓*		✓		✓	✓*	✓*	✓*	1 year
Canary Islands	IC		IGIC	7,0	X	✓*	✓*	✓*	✓*		✓		✓	✓	✓	✓	30 Sept Year N+1
Croatia	HR		PDV	25,0	X	✓	✓		✓	✓	✓	✓*	✓	✓	✓	✓	30 Sept Year N+1
Czech Republic	CZ		DPH	21,0	10 000 CZK	✓			✓	✓	✓	✓	✓	✓	✓	✓	30 Sept Year N+1
Cyprus	CY		ΦΠΑ	19,0	85 EUR	✓	✓	✓*	✓*	✓	✓	✓*	✓	✓	✓	✓	30 Sept Year N+1
Denmark	DK		MOMS	25,0	3 000 DKK	✓	✓*	✓*	✓		✓		✓	✓	✓	✓	30 Sept Year N+1
Estonia	EE		KM	22,0	160 EUR	✓*			✓*	✓	✓	✓	✓	✓	✓	✓	30 Sept Year N+1
Finland	FI		ALV	24,0	400 EUR	✓			✓*	✓	✓	✓	✓	✓	✓	✓	30 Sept Year N+1
France	FR		TVA	20,0	150 EUR*	✓*	✓	✓	✓		✓	✓*	✓	✓	✓	✓	30 Sept Year N+1
Germany	DE		MWST	19,0	250 EUR	✓	✓	✓	✓*	✓	✓	✓	✓	✓	✓	✓	30 Sept Year N+1
Hungary	HU		AFA	27,0	X	✓			✓*		✓	✓*	✓	✓	✓	✓	30 Sept Year N+1
Iceland	IS		VSK	24,0	6 000 ISK	✓			✓		✓	✓*	✓	✓	✓	✓	31 Dec Year N+6
Ireland	IE		VAT	23,0	100 EUR	✓*			✓*		✓	✓*	✓	✓	✓	✓	30 Sept Year N+1
Italy	IT		IVA	22,0	X	✓*	✓*	✓*	✓*		✓	✓*	✓	✓	✓	✓	30 Sept Year N+1
Japan	JP	2	Consumption Tax	10,0	X	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	End of the current fiscal year of claimant's country of establishment
Jersey	JE		GST	5,0	250 GBP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	12 months of the date of supply
Latvia	LV		PVN	21,0	143 EUR	✓*	✓*	✓*	✓*	✓*	✓	✓*	✓	✓	✓	✓	30 Sept Year N+1
Lebanon	LB		VAT	11,0		✓*	✓*		✓*	✓*	✓	✓*	✓*	✓*	✓*	✓*	30 Jun Year N+1
Lithuania	LT		PVM	21,0	X	✓	✓*	✓*	✓*	✓*	✓	✓*	✓	✓	✓	✓	30 Sept Year N+1
Luxembourg	LU		TVA	17,0	100 EUR	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	30 Sept Year N+1
Malta	MT		VAT	18,0	X	✓	✓*		✓	✓*	✓	✓*	✓	✓	✓	✓	30 Sept Year N+1
Monaco	MC		TVA	20,0	X	✓*	✓	✓	✓	✓	✓	✓*	✓	✓	✓	✓	30 Jun Year N+1
Montenegro	ME		PDV	21,0	X	✓	✓		✓	✓	✓	✓*	✓	✓	✓	✓	30 Jun Year N+1
Netherlands	NL		BTW	21,0	100 EUR	✓		✓*	✓*	✓*	✓	✓	✓	✓	✓	✓	30 Sept Year N+1
New Zealand	NZ	2	GST	15,0	200 NZD	✓	✓	✓*	✓	✓	✓	✓	✓	✓	✓	✓	31 Mar Year N+4*
Norway	NO		MVA	25,0	1 000 NOK	✓			✓		✓		✓	✓	✓	✓	30 Sept Year N+1
Poland	PL		PTU	23,0	X					✓*	✓	✓*	✓	✓	✓	✓	30 Sept Year N+1
Portugal	PT		IVA	23,0	X	✓*	✓*	✓*	✓*	✓*	✓	✓*	✓	✓	✓	✓	30 Sept Year N+1
Romania	RO		TVA	19,0	100 EUR	✓	✓*	✓*	✓*	✓*	✓	✓	✓	✓	✓	✓	30 Sept Year N+1
Slovakia	SK		DPH	20,0	1 000 EUR (cash) 1 600 EUR (non-cash)	✓	✓*		✓*	✓	✓	✓	✓	✓	✓	✓*	30 Sept Year N+1
Slovenia	SI		DDV	22,0	X	✓*	✓*		✓*	✓*	✓	✓*	✓	✓	✓	✓*	30 Sept Year N+1
Spain	ES		IVA	21,0	X	✓*	✓*	✓	✓*	✓*	✓	✓	✓*	✓*	✓*	✓	30 Sept Year N+1
Sweden	SE		MOMS	25,0	4 000 SEK	✓	✓	✓*	✓	✓	✓	✓*	✓	✓	✓	✓*	30 Sept Year N+1
Switzerland	CH	13	MWST	8,1	X	✓	✓	✓*	✓*	✓*	✓	✓*	✓	✓	✓	✓*	30 Jun Year N+1
United Kingdom	GB	3	VAT	20,0	250 GBP	✓	✓	✓*	✓	✓	✓	✓	✓	✓	✓	✓*	31 Dec Year N+1
Northern Ireland	XI	4	VAT	20,0	250 GBP						✓	✓	✓	✓	✓	✓*	30 Sept Year N+1

* 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 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.