

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
Australia	AU	2	GST	10,0	82.50 AUD	✓	√*		✓	√*	✓	✓	✓	✓	✓	✓	30 Jun Year N+4*	Jul Year N - Jun Year N+1
Austria	AT	7	UST/MWST	20,0	400 EUR	✓	✓	√*	√*	√*	✓		✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N
Bahrain	BH	3	VAT	10,0	500 BHD*	√*	√*		√*	√*	✓	√*	✓	✓	✓	✓	31 Mar Year N+1	Jan - Dec Year N
Belgium	BE	7	TVA/BTW	21,0	X	√*	√*	√*	√*	√*	✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N
Bosnia and Herzegovina	BA		ПДВ	17,0	X				√*	√*	✓	√*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N
Canada	CA		GST/HST	5,0	X	√*	√*		√*		✓		✓	√*	√*	√*	1 year	Miscellaneous
Denmark	DK	7	MOMS	25,0	3 000 DKK	✓	√*	√*	✓		✓		✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N
Finland	FI	7	ALV	24,0	400 EUR	✓			√*	✓	✓	✓	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N
France	FR	7	TVA	20,0	150 EUR*	√*	✓	✓	✓		✓	√*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N
Germany	DE	1 3 5 6 * 7	MWST	19,0	250 EUR	✓	✓	✓	√*	✓	✓		✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N
Iceland	IS		VSK	24,0	6 000 ISK	✓			✓		✓	√*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N
Italy	IT	1 2 7	IVA	22,0	X	√*	√*	√*	√*		✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N
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
Jersey	JE		GST	5,0	250 GBP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	12 months of the date of supply	Annual, half-year, quarter - depending on amount
Lebanon	LB		VAT	11,0		√*	√*		√*	√*	✓	√*	√*	√*	√*	√*	30 Jun Year N+1	Jan - Dec Year N
Luxembourg	LU	7	TVA	17,0	100 EUR	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N
Malta	MT	7	VAT	18,0	X	✓	√*		✓	√*	✓	√*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N
Monaco	MC	7	TVA	20,0	X	√*	✓	✓	✓		✓	√*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N
Montenegro	ME		PDV	21,0	X	✓	✓		✓	✓	✓	√*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N
Netherlands	NL	7	BTW	21,0	100 EUR	✓		√*	✓	√*	✓	✓	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N
New Zealand	NZ	2	GST	15,0	200 NZD	✓	✓	√*	✓	✓	✓	✓	✓	✓	✓	✓	31 Mar Year N+4*	Apr Year N - Mar Year N+1
Norway	NO		MVA	25,0	1 000 NOK	✓			✓		✓		✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N
Oman	OM	3 5	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
Portugal	PT	3 7	IVA	23,0	X	√*	√*	√*	√*	√*	✓	√*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N
Saudi Arabia	SA	3 5	VAT	15,0	1 000 SAR	✓			√*	√*	✓	√*	✓	✓	✓	√*	30 Jun Year N+1	Jan - Dec Year N
Spain	ES	1 7	IVA	21,0	X	√*	√*		√*	√*	✓		√*	√*	√*		30 Sept Year N+1	Jan - Dec Year N
Sweden	SE	7	MOMS	25,0	4 000 SEK	✓	✓	√*	✓	✓	✓	√*	✓	✓	✓	√*	30 Jun Year N+1	Jan - Dec Year N
Switzerland	CH	1 3	MWST	8,1	X	✓	✓	√*	√*	√*	✓	√*	✓	✓	✓	√*	30 Jun Year N+1	Jan - Dec Year N
Taiwan	TW	1	VAT	5,0	X								✓	√*			30 Jun Year N+1	Jan - Dec Year N
United Kingdom	GB	3	VAT	20,0	250 GBP	✓	✓	√*	✓	✓	✓	✓	✓	✓	✓	√*	31 Dec Year N+1	Jul Year N - Jun Year N+1
Northern Ireland	XI	4	VAT	20,0	250 GBP						✓	✓	✓	✓	✓	√*	30 Sept Year N+1	Jan - Dec Year N
United Arab Emirates	AE	1 3	VAT	5,0	X	✓	✓	√*	√*	√*	✓	✓	✓	✓	✓	√*	31 Aug Year N+1	Jan - Dec Year N

\* 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.