

| 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 | 7 | UST/MWST | 20,0 | 400 EUR | ✓ | ✓ | ✓* | ✓* | ✓* | ✓ | | ✓ | ✓ | ✓ | ✓ | 30 Jun Year N+1 |
| Belgium | BE | 7 | TVA/BTW | 21,0 | X | ✓* | ✓* | ✓* | ✓* | ✓* | ✓ | ✓* | ✓ | ✓ | ✓ | ✓ | 30 Sept Year N+1 |
| Bosnia and Herzegovina | BA | | ПДБ | 17,0 | X | | | | ✓* | ✓* | ✓ | ✓* | ✓ | ✓ | ✓ | ✓ | 30 Jun Year N+1 |
| Canada | CA | | GST/HST | 5,0 | X | ✓* | ✓* | | ✓* | | ✓ | | ✓ | ✓* | ✓* | ✓* | 1 year |
| Denmark | DK | 7 | MOMS | 25,0 | 3 000 DKK | ✓ | ✓* | ✓* | ✓ | | ✓ | | ✓ | ✓ | ✓ | ✓ | 30 Sept Year N+1 |
| Finland | FI | 7 | ALV | 24,0 | 400 EUR | ✓ | | | ✓* | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 30 Jun Year N+1 |
| France | FR | 7 | TVA | 20,0 | 150 EUR* | ✓* | ✓ | ✓ | ✓ | | ✓ | ✓* | ✓ | ✓ | ✓ | ✓ | 30 Jun Year N+1 |
| Iceland | IS | | VSK | 24,0 | 6 000 ISK | ✓ | | | ✓ | | ✓ | ✓* | ✓ | ✓ | ✓ | ✓ | 31 Dec Year N+6 |
| Italy | IT | 12 7 | 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 |
| Lebanon | LB | | VAT | 11,0 | | ✓* | ✓* | | ✓* | ✓* | ✓ | ✓* | ✓* | ✓* | ✓* | ✓* | 30 Jun Year N+1 |
| Luxembourg | LU | 7 | TVA | 17,0 | 100 EUR | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 30 Jun Year N+1 |
| Malta | MT | 7 | VAT | 18,0 | X | ✓ | ✓* | | ✓ | ✓* | ✓ | ✓* | ✓ | ✓ | ✓ | ✓ | 30 Jun Year N+1 |
| Monaco | MC | 7 | TVA | 20,0 | X | ✓* | ✓ | ✓ | ✓ | | ✓ | ✓* | ✓ | ✓ | ✓ | ✓ | 30 Jun Year N+1 |
| Montenegro | ME | | PDV | 21,0 | X | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓* | ✓ | ✓ | ✓ | ✓ | 30 Jun Year N+1 |
| Netherlands | NL | 7 | BTW | 21,0 | 100 EUR | ✓ | | ✓* | ✓ | ✓* | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 30 Jun 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 |
| Spain | ES | 17 | IVA | 21,0 | X | ✓* | ✓* | | ✓* | ✓* | ✓ | | ✓* | ✓* | ✓* | | 30 Sept Year N+1 |
| Sweden | SE | 7 | MOMS | 25,0 | 4 000 SEK | ✓ | ✓ | ✓* | ✓ | ✓ | ✓ | ✓* | ✓ | ✓ | ✓ | ✓* | 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.

- 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).
- Northern Ireland - EU - EU NI Businesses may claim EU VAT refund only on goods purchases.
- Business VAT Refund procedure as per the national legislation - effective implementation subject to further confirmation.
- 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.
- 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.
- Reciprocity in a process of establishment, but no reciprocity treatment signed to this moment.