

| 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 |
| Bahrain | BH | 3 | VAT | 10,0 | 500 BHD* | √* | √* | | √* | √* | √ | √* | √ | √ | √ | √ | 31 Mar Year N+1 |
| Belgium | BE | 7 | TVA/BTW | 21,0 | 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 |
| 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 |
| Ireland | IE | 3.7 | VAT | 23,0 | 100 EUR | √* | | | √* | | √ | √* | √ | √ | √ | √ | 30 Jun Year N+1 |
| Italy | IT | 1.2.7 | 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 |
| 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* |
| North Macedonia | MK | 1.3 | DDV | 18,0 | X | | | | √* | | √ | √* | √ | √ | √ | √ | 30 Jun Year N+1 |
| Norway | NO | | MVA | 25,0 | 1 000 NOK | √ | | | √ | | √ | | √ | √ | √ | √ | 30 Sept Year N+1 |
| Oman | OM | 3.5 | VAT | 5,0 | | √ | √* | √* | | | √ | | | | √* | | 31 Dec Year N (H1); 30 Jun Year N+1 (H2) |
| Portugal | PT | 3.7 | IVA | 23,0 | X | √* | √* | √* | √* | √* | √ | √* | √ | √ | √ | √ | 30 Sept Year N+1 |
| Serbia | RS | 1 | PDV | 20,0 | X | √ | | | √ | | √ | √* | √ | √ | √ | √ | 30 Jun Year N+1 |
| Saudi Arabia | SA | 3.5 | VAT | 15,0 | 1 000 SAR | √ | | | √* | √* | √ | √* | √ | √ | √ | √* | 30 Jun Year N+1 |
| South Korea | KR | 1.3 | Consumption tax | 10,0 | X | √ | √ | | √ | √ | √ | √ | √ | √ | √ | √ | 30 Jun Year N+1 |
| Slovakia | SK | 1.7 | DPH | 20,0 | 1 000 EUR (cash) 1 600 EUR (non-cash) | √ | √* | | √* | √ | √ | √ | √ | √ | √ | √* | 30 Jun Year N+1 |
| Slovenia | SI | 1 | DDV | 22,0 | X | √* | √* | | √* | √* | √ | √* | √ | √ | √ | √* | 30 Jun Year N+1 |
| Spain | ES | 1.7 | IVA | 21,0 | X | √* | √* | | √* | √* | √ | | √* | √* | √* | | 30 Sept Year N+1 |
| Sweden | SE | 7 | MOMS | 25,0 | 4 000 SEK | √ | √ | √* | √ | √ | √ | √* | √ | √ | √ | √* | 30 Jun Year N+1 |
| Switzerland | CH | 1.3 | 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 |
| United Arab Emirates | AE | 1.3 | VAT | 5,0 | X | √ | √ | √* | √* | √* | √ | √ | √ | √ | √ | √* | 31 Aug 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.

CONTACT US

