

Please use the table below to identify the VAT rates for each country and the goods/services for which the tax authority offers VAT reimbursements. Although we have made every effort to ensure that the information provided is accurate, this chart is for guidance only.



	Reciprocal Restrictions	Name of VAT	Minimum VAT rate (%)	Maximum VAT rate (%)	Accommodation	Meals	Telecommunications	Business Entertainments	Conferences and Meetings	Exhibitions & Trade Fairs	Training Courses	Research and Testing	Marketing	Consumables	Professional Fees	Inter-Company Charges	Travel	Transportation	Fuel (Petrol)	Fuel (Diesel)	Vehicle Repairs	Car Rental
<b>Austria</b>	Yes	UST/MWST	10	20	✓	●	✓	✗	✓	✓	✓	✓	✓	✗	●	✓	✓	✓	✗	✓	✓	✗
<b>Belgium</b>	No	BTW/TVA	6	21	✗	✗	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	●	●	●	●	✓	●
<b>Bulgaria</b>	Yes	DDS	-	20	✓	✗	●	✗	✓	✓	✓	✗	✓	✗	✗	✗	✗	✓	✗	✗	✗	✓
<b>Canada</b>	No	GST/TVQ	7	15	✓	✗	✗	✗	✓	✓	✗	✗	✓	✗	✗	✗	✗	✗	✗	✗	✗	✗
<b>Croatia</b>	Yes	PDV	-	22	✗	✗	✗	✗	●	✓	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗
<b>Cyprus</b>	Yes	FPA	-	15	✓	✓	✓	✗	✓	✓	✓	✗	✓	✓	✓	✗	✓	✓	✓	✓	✗	✓
<b>Czech Republic</b>	Yes	DPH	5	22	●	●	●	●	✓	✓	✓	✗	✓	✓	✓	✗	●	✓	●	✓	●	✓
<b>Denmark</b>	No	MOMS	-	25	●	●	✓	✗	✓	✓	✓	✓	✗	✗	✓	✓	✗	✓	●	●	●	✗
<b>Estonia</b>	Yes	KM	5	18	✗	✗	✓	✗	✓	✓	✓	●	✓	✓	✓	●	✓	✓	✓	✓	●	●
<b>Finland</b>	No	ALV	8	22	✓	✗	●	✗	✓	✓	✓	✓	✗	✗	✗	✓	✓	✓	●	●	✓	●
<b>France</b>	No	TVA	2.1	19.6	●	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✓	✗	●	✓	✗
<b>Germany</b>	Yes	MWST	7	16	✓	✓	✗	●	✓	✓	✓	✓	✗	✗	✗	✓	✓	✓	●	●	✓	✓
<b>Greece</b>	Yes	FPA	4	18	✗	✗	✓	✗	✓	✓	✓	✓	✓	✓	✗	✓	✗	✗	✗	●	✓	✗
<b>Hungary</b>	Yes	AFA	12	25	●	●	✗	✗	✓	✓	✓	✓	✗	✗	✗	✓	✓	✓	✗	✓	✓	✗



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Iceland	No	VSK	14	24.5	✓	✗	✓	✗	✓	✓	✗	✓	✓	✓	✓	✓	✗	✓	✓	✓	●	✗
Ireland	No	VAT	4.2	21	✗	✗	✗	✗	✓	✓	●	✓	●	✗	✗	✓	✗	✓	✗	✓	✓	✗
Israel	No	VAT	-	18	✗	◆	◆	◆	✗	✗	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	✗
Italy	Yes	IVA	4	20	✗	✗	●	✗	✓	✓	✓	✓	✗	✗	✗	✓	✗	✓	●	●	●	●
Japan	Yes	JCT	-	5	✓	✓	✓	◆	✓	✓	✓	◆	✓	✓	✓	◆	◆	✓	●	●	◆	✓
Latvia	Yes	PVN	-	18	✓	●	✓	●	●	●	✓	✗	✗	✗	✗	✗	✓	✓	✓	✓	●	✓
Liechtenstein	Yes	MWST	-	7.6	●	✓	●	✗	✓	✓	●	●	●	✓	✓	✗	●	●	●	●	✓	●
Lithuania	Yes	PVM	-	18	✓	✓	✓	●	✓	✓	✓	✗	✓	✓	✓	✓	●	✓	✓	✓	●	✓
Luxembourg	No	TVA/MWST	3	15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Macedonia	Yes	DDV	-	18	✗	✗	✓	✗	✓	✓	✓	✓	✓	✓	✓	◆	✗	✓	✗	✓	✓	✓
Malta	Yes	BTW	-	18	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Monaco	No	TVA	2.1	19.6	●	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✓	✗	●	✓	✗
Netherlands	No	BTW	6	19	✓	✗	✓	✗	✓	✓	●	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Norway	No	MVA	12	25	✗	✗	✓	✗	✓	✓	✗	✗	✓	✓	✓	✓	✗	✓	●	●	✗	●
Poland	Yes	VAT/PTU	3	22	✗	✗	✓	✓	✓	✓	✓	✗	✓	✓	✓	◆	✓	✓	✗	✗	●	✓
Portugal	Yes	IVA	5	19	✗	✗	✓	✗	✓	✓	●	✓	✗	✗	✓	✓	✗	✗	✗	●	✓	✗

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Slovakia	Yes	DPH	-	19	✗	✗	✓	✗	✓	✓	✓	✗	✓	✓	✓	◆	✗	✓	●	●	●	✗
Slovenia	Yes	DDV	8	20	✗	✗	✓	✗	✓	✓	✓	✗	✓	✓	✓	◆	✗	✓	●	●	●	✗
South Korea	Yes	BGS	-	10	✓	✓	✓	●	✓	✓	✗	✗	✓	✓	✗	◆	✓	✓	✓	✓	✗	✗
Spain	Yes	IVA	4	16	●	●	✓	✓	✓	✓	●	✓	✗	✗	✓	✓	✓	✓	✓	✓	✓	✓
Sweden	No	MOMS	6	25	✓	●	✓	●	✓	✓	●	✓	✗	✗	✓	✓	✓	✓	✓	✓	✓	●
Switzerland	Yes	MWST/TVA	3.6	7.6	✓	●	✓	●	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	●	✓
Turkey	Yes	KDV	-	18	✗	✗	✗	✗	✗	✓	✗	✗	✗	✗	✗	✗	✗	●	✓	✓	✗	✗
United Kingdom	No	VAT	5	17.5	✓	✓	●	✗	✓	✓	●	✓	●	●	●	✓	✓	✓	✓	✓	✓	✓

**Key:**



*It is possible* to reclaim the VAT levied (and paid) on **ALL** goods/services.



*It is possible* to reclaim the VAT levied (and paid) on goods/services, although **RESTRICTIONS MAY APPLY**.



*It is NOT possible* to reclaim the VAT levied (and paid) on **ANY** goods/services.



Unfortunately we do not currently have the relevant data for this particular country.