

This chart outlines examples of some major business expenses that are eligible for VAT refunds. These numbers reflect the percentage of VAT that is charged and is eligible to be refunded. Empty boxes reflect non-refundability. This is only a general guide so please [contact us](#) for specific information for your business.

Country	VAT	VAT Rate	Hotels	Restaurant Meals	Entertainment	Telecomms	Transport	Car Hire	Conferences	Fuel	Advertising	Marketing Promo	Printing Materials Stationery
Austria	UST/MWST	20	√	√	√*		√*		√	√*	√*	√*	√
Belgium	TVA/BTW	21	√*	√*	√*	√	√*	√*	√	√*	√*	√*	√
Canada	GST/HST	5 - 13	√*						√		√*	√*	√
Denmark	MOMS	25	√*	√*		√	√*		√	√	√*	√*	√
Finland	ALV	24	√			√*	√	√	√	√	√*	√*	√
France	TVA	20	√*	√	√	√			√	√*	√*	√*	√
Holland	BTW	21	√		√*	√	√*	√*	√	√	√*	√*	√
Iceland	VSK	24	√			√			√	√*	√*	√*	√
Ireland	VAT	23	√*			√*			√	√*	√*	√*	√
Luxembourg	TVA	17	√	√	√	√	√	√*	√	√	√*	√*	√
Malta	VAT	18	√	√*	√*	√	√*	√	√	√*	√*	√*	√
Monaco	TVA	20	√*	√	√	√			√	√*	√*	√*	√
Norway	MVA	25	√			√			√	√*	√*	√*	√
Sweden	MOMS	25	√	√	√*	√	√*	√*	√	√*	√*	√*	√
United Kingdom	VAT	20	√	√	√*	√	√	√	√	√	√*	√*	√
Bulgaria	ДДС	20	√*	√*		√*	√*	√*	√	√*	√*	√*	√
Canary Islands	IVA / IGIC	7 - 16	√*			√*	√*		√	√*	√*	√*	√
Croatia	PDV	25	√	√	√*	√*	√	√*	√	√*	√*	√*	√
Cyprus	ΦΠΑ	19	√	√	√*	√	√	√*	√	√	√*	√*	√
Czech Republic	DPH	21	√*	√*	√*	√*	√*	√*	√	√*	√*	√*	√
Estonia	KM	20	√*			√	√*	√	√	√*	√*	√*	√
Germany	MWST	19	√	√	√	√	√	√	√	√*	√*	√*	√
Greece	ΦΠΑ	23				√			√	√*	√*	√*	√
Hungary	AFA	27	√		√				√	√*	√*	√*	√
Italy	IVA	22	√	√		√	√*	√*	√	√*	√*	√*	√
Latvia	PVN	21	√	√*		√	√	√	√	√	√*	√*	√
Liechtenstein	MWST	8	√	√*		√	√*	√	√	√*	√*	√*	√
Lithuania	PVM	21	√		√*	√		√	√	√*	√*	√*	√
Poland	VAT	23				√	√*	√*	√	√*	√*	√*	√
Portugal	IVA	23	√*	√*	√*	√	√*	√*	√	√*	√*	√*	√
Romania	TVA	24	√	√*	√*	√*	√		√	√*	√*	√*	√
Slovakia	DPH	20	√*	√*		√*		√	√	√*	√*	√*	√
Slovenia	DDV	22				√*			√	√*	√*	√*	√
Spain	IVA	21	√	√*	√*	√	√*	√*	√	√*	√*	√*	√
Switzerland	MWST	8	√	√	√*	√	√		√	√*	√*	√*	√
Australia	GST	10	√	√*		√	√*	√	√	√	√*	√*	√
Ch. Islands (Jersey)	GST	5	√	√	√*	√	√	√	√	√	√*	√*	√
Japan	Consumption tax	5	√	√	√	√	√	√	√	√	√*	√*	√
Macedonia	ДДВ	18				√			√	√*	√*	√*	√
Serbia	PDV	18	√*						√				
South Korea	VAT	10	√*	√		√		√	√		√	√	√
Taiwan	VAT	5							√				
Turkey	KDV	18							√*	√*	√*	√*	√

■ Countries that refund to all countries worldwide.
■ Countries that refund VAT to all EU countries. Some of these also refund to a further list of countries.
■ Reciprocity or other specific rules apply.
 * Subject to some restrictions and limitations.

TO START RECLAIMING YOUR VAT TODAY CONTACT US ON:

Telephone: **+353 1 878 3361**
 Fax: **+353 1 878 3382**
 E-mail: **vat@taxbackinternational.com**
 Web: **www.taxbackinternational.com**