

## EU Guidelines to recoverable VAT by Country

| Country                                      | VAT      | Standard Rate % | Reduced Rates % | Hotels         | Hotel meals    | Entertainment  | Car Rental     | Exhibition Costs     | Training/ Conferen |
|--|----------|-----------------|-----------------|----------------|----------------|----------------|----------------|----------------------|--------------------|
| Austria                                      | UST      | 20              | 10 & 13         | ✓              | ✓              | ✓              | ✓ <sup>6</sup> | ✓ <sup>4</sup>       | ✓                  |
| Belgium                                      | TVA/BTW  | 21              | 6               |                |                |                | ✓ (35%)        | ✓ <sup>4</sup>       | ✓                  |
| Bulgaria                                     | VAT      | 20              | 9               | ✓              | ✓              |                | ✓              | ✓ <sup>4</sup>       | ✓                  |
| Croatia                                      | VAT      | 25              | 13              | ✓              | ✓              | ✓ (70%)        | ✓ (50%)        | ✓ <sup>4</sup>       | ✓                  |
| Cyprus <sup>2</sup>                          | VAT      | 19              | 9               | ✓              | ✓              |                |                | ✓ <sup>4</sup>       | ✓                  |
| Czech Republic <sup>2</sup>                  | DPH      | 21              | 10 & 15         | ✓              |                |                | ✓              | ✓ <sup>4</sup>       | ✓                  |
| Denmark                                      | MOMS     | 25              | 0               | ✓              | ✓ (25%)        |                | ✓              | ✓ <sup>4</sup>       | ✓                  |
| Estonia <sup>2</sup>                         | VAT/KM   | 20              | 9               | ✓              |                |                | ✓              | ✓ <sup>4</sup>       | ✓                  |
| Finland                                      | ALV/MOMS | 24              | 10 & 14         | ✓              |                |                | ✓              | ✓ <sup>4</sup>       | ✓                  |
| France <sup>3</sup>                          | TVA      | 20              | 10              | ✓ <sup>3</sup> | ✓              | ✓ <sup>3</sup> |                | ✓ <sup>4</sup>       | ✓                  |
| Germany                                      | MWSt/UST | 19              | 7               | ✓              | ✓ <sup>7</sup> | ✓              | ✓              | ✓ <sup>4</sup>       | ✓                  |
| Greece <sup>1</sup>                          | FPA      | 24              | 13 & 6          |                |                |                |                | ✓ <sup>4</sup>       | ✓                  |
| Hungary <sup>1</sup>                         | AFA      | 27              | 18 & 5          | ✓              |                |                | ✓ (50%)        | ✓ <sup>4</sup>       | ✓                  |
| Iceland <sup>2</sup>                         | VSK      | 24              | 11              | ✓              |                |                |                | ✓ <sup>4</sup>       | ✓                  |
| Ireland <sup>2</sup>                         | VAT      | 23              | 9 & 13.5        |                |                |                |                | ✓ <sup>4</sup>       | ✓                  |
| Italy <sup>2</sup>                           | IVA      | 22              | 10              | ✓              | ✓              |                | ✓              | ✓ <sup>4</sup>       | ✓                  |
| Latvia <sup>2</sup>                          | PVN      | 21              | 12              | ✓              | ✓              |                | ✓ (80%)        | ✓ <sup>4</sup>       | ✓                  |
| Lithuania <sup>2</sup>                       | PVM      | 21              | 9 & 5           | ✓              |                |                |                | ✓ <sup>4</sup>       | ✓                  |
| Luxembourg                                   | TVA      | 17              | 14 & 8          | ✓              |                | ✓              | ✓ (90%)        | ✓ <sup>4</sup>       | ✓                  |
| Macedonia <sup>9</sup>                       | DDV      | 18              | 5               | ✓              | ✓              |                | ✓              | ✓ <sup>4</sup>       | ✓                  |
| Malta  | VAT      | 18              | 5 & 7           | ✓              |                |                |                | ✓ <sup>4</sup>       | ✓                  |
| Netherlands                                  | BTW      | 21              | 9               | ✓              |                |                | ✓ (84%)        | ✓ <sup>4</sup>       | ✓                  |
| Norway                                       | MVA      | 25              | 12 & 15         | ✓              |                |                |                | ✓ <sup>4</sup>       | ✓                  |
| Poland <sup>2</sup>                          | PTU/VAT  | 23              | 5 & 8           |                |                |                |                | ✓ <sup>4</sup>       | ✓                  |
| Portugal                                     | IVA      | 23              | 13 & 6          | ✓ (25%)        | ✓ (25%)        |                | ✓              | ✓ (25%) <sup>4</sup> | ✓ (25%)            |
| Romania <sup>1</sup>                         | TVA      | 19              | 9 & 5           | ✓              | ✓ <sup>5</sup> |                | ✓              | ✓ <sup>4</sup>       | ✓                  |
| Serbia <sup>8</sup>                          | PDV      | 20              | 8               | ✓              | ✓              |                | ✓              | ✓                    | ✓                  |
| Slovak Rep <sup>2</sup>                      | DPH      | 20              | 10              | ✓              |                |                |                | ✓ <sup>4</sup>       | ✓                  |
| Slovenia <sup>2</sup>                        | DDV      | 22              | 9.5             |                |                |                |                | ✓ <sup>4</sup>       | ✓                  |
| South Korea                                  | VAT      | 10              | 1               | ✓              |                |                |                | ✓                    | ✓                  |
| Spain <sup>2</sup>                           | IVA      | 21              | 10              | ✓              |                |                | ✓ (50%)        | ✓ <sup>4</sup>       | ✓                  |
| Sweden                                       | MOMS     | 25              | 12 & 6          | ✓              | ✓              |                | ✓ (50%)        | ✓ <sup>4</sup>       | ✓                  |
| Switzerland <sup>2</sup> (Inc Liechtenstein) | MWSt     | 7.7             | 3.7             | ✓              | ✓              | ✓              | ✓              | ✓                    | ✓                  |
| Taiwan <sup>10</sup>                         | NTS      | 5               | 0               | ✓              | ✓              | ✓              | ✓              | ✓                    | ✓                  |
| UK   | VAT      | 20              | 5               | ✓              | ✓              |                | ✓              | ✓ <sup>4</sup>       | ✓                  |

This grid is a guideline only and detailed regulations and restrictions apply to many items

1. Only EU businesses can claim
2. Special rules apply
3. Guests of claimant only (invoice should show list of delegates to determine guests) Rooms hired for meetings/in-house conferences also recoverable
4. Rules on exhibitions costs vary between the member states. VAT may not always be charged by the supplier (reverse charge mechanism).
5. Meals only refundable if part of package i.e. bed and breakfast at 9% VAT rate only
6. Only recoverable for 7 seater vehicles
7. Meals as part of hotel accommodation only, if 'Check number' is quoted on invoice then the restaurant receipt must also be attached
8. The following countries are eligible to claim: EU plus; Azerbaijan, Albania, Belarus, China, Moldova, Montenegro, Morocco, Qatar, Russia, Switzerland, Taiwan, Turkey
9. The following countries are eligible to claim: Austria, Belgium, Bosnia and Hercegovina, Croatia, Denmark, Germany, Macedonia, Netherlands, Slovakia, Slovenia, Switzerland, Turkey, UK
10. The following countries are eligible to claim: Austria, Belgium, Finland, France, Germany, Ireland, Netherlands, UK