

US guidelines to recoverable VAT by country



Country	VAT	Standard Rate %	Reduced Rates %	Hotels	Hotel meals	Entertainment	Car Rental	Exhibition Costs	Training/Conference
Austria	UST	20	10 & 13 & 5	✓	✓	✓	✓ ⁶	✓ ⁴	✓
Belgium	TVA/BTW	21	6 & 12	0	0	0	✓ (35%)	✓ ⁴	✓
Denmark	MOMS	25	0	✓	✓(25%)	0	✓	✓ ⁴	✓
Finland	ALV/MOMS	24	10 & 14	✓	0	0	✓	✓ ⁴	✓
France (inc Monaco) ²	TVA	20	10 & 5.5	✓ ³	✓ ³	✓ ³	0	✓ ⁴	✓
Germany ²	MWSt/UST	19 & 16	7 & 5	✓	✓ ⁷	✓	✓	✓ ⁴	✓
Iceland ²	VSK	24	11	✓	0	0	0	✓ ⁴	✓
Ireland	VAT	23 & 21	9 & 13.5	0	0	0	0	✓ ⁴	✓
Luxembourg	TVA	17	3, 8, 14	✓		✓	✓ (90%)	✓ ⁴	✓
Malta	VAT	18	5 & 7	✓	0	0	0	✓ ⁴	✓
Netherlands	BTW	21	9	✓	0	0	✓ (84%)	✓ ⁴	✓
Norway	MVA	25	12 & 15 & 6	✓	0	0	0	✓ ⁴	✓
South Korea	VAT	10	1	✓	0	0	0	✓ ⁴	✓
Spain	IVA	21	10	✓ ⁵	✓ ⁵		✓ ⁵ (50%)	✓ ⁴	
Sweden	MOMS	25	12 & 6	✓	✓	0	✓ (50%)	✓ ⁴	✓
Switzerland (Inc Liechtenstein)	MWSt	7.7	3.7	✓	✓	✓	✓	✓ ⁴	✓
UK	VAT	20	5	✓	✓	0	✓	✓ ⁴	✓

In addition to this grid, it may be possible to claim from other countries if reciprocity can be provided by way of a certificate confirming equal treatment of VAT in claimants country of residence

1. This grid is a guideline only and detailed regulations and restrictions apply to many items
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. From 01/01/2015, reciprocity is not required provided the expenses are in connection to fairs/exhibitions
6. Only recoverable for 7 seater vehicles (no fuel recoverable from 15.1.2021)
7. Meals as part of hotel accommodation only, if 'Check number' is quoted on invoice then the restaurant receipt must also be attached