

VAT CHART

| | VAT names | VAT rates | Hotel | Meals | Business Entertainment | Telecommunication | Car Rental | Professional fees | Trade shows, conferences | Diesel | Petrol | Car repairs | Road Toll |
|---------------------------|-----------|-----------|-------|-------|------------------------|-------------------|------------|-------------------|--------------------------|--------|--------|-------------|-----------|
| AUSTRIA | UST/MWST | 10/20% | + | (+) | | | | + | + | (+) | | (+) | + |
| BELGIUM | TVA/BTW | 6/21% | (+) | | | + | (+) | + | + | (+) | (+) | (+) | |
| BULGARIA ¹⁾ | DDS (ДДС) | 7/20% | (+) | (+) | | + | | (+) | + | (+) | (+) | (+) | |
| CANADA | GST/HST | 7/15% | (+) | | | | | (+) | (+) | | | | |
| CZECH REP. ¹⁾ | DPH | 5/22% | | | | | | + | + | + | | + | |
| DENMARK | MOMS | 25% | (+) | (+) | (+) | + | | + | + | (+) | (+) | (+) | |
| ESTONIA ¹⁾ | VAT | 5/18% | + | + | | + | | + | + | (+) | (+) | (+) | |
| FINLAND | ALV | 8/22% | + | | | + | (+) | + | + | (+) | (+) | (+) | |
| FRANCE | TVA | 5,5/19,6% | (+) | + | + | + | (+) | + | + | (+) | (+) | (+) | + |
| GERMANY ¹⁾ | UST/MWST | 7/19% | + | + | (+) | + | (+) | + | + | (+) | (+) | (+) | |
| GREECE ¹⁾ | FPA | 9/19% | | | | + | | + | + | (+) | (+) | (+) | |
| HUNGARY ¹⁾ | AFA | 12/20% | + | + | | + | + | + | + | + | | + | |
| ICELAND | VSK | 14/24,5% | + | | | + | | + | + | + | | + | |
| IRELAND | VAT | 13,5/21% | | | | + | | + | + | + | | + | + |
| ITALY ¹⁾ | IVA | 4/10/20% | | | | + | + | + | + | + | | + | + |
| LATVIA ¹⁾ | PVN | 5/18% | + | | | | | + | + | + | + | | |
| LITHUANIA ¹⁾ | PVM | 5/18% | + | + | | + | | + | + | + | + | + | |
| LUXEMBOURG | TVA | 3/15% | + | + | + | + | + | + | + | + | + | + | |
| NETHERLANDS | BTW | 6/19% | + | | | + | + | + | + | + | + | + | |
| NORWAY | MVA | 8/25% | + | | | (+) | (+) | + | + | (+) | (+) | (+) | |
| POLAND ¹⁾ | VAT | 7/22% | | | | | (+) | + | + | (+) | (+) | (+) | + |
| PORTUGAL ¹⁾ | IVA | 5/12/21% | | | | + | | + | + | (+) | | (+) | + |
| ROMANIA | TVA | 9/19% | (+) | | | (+) | | (+) | + | (+) | (+) | (+) | |
| SLOVAK REP. ¹⁾ | DPH | 19% | | | | | | + | | + | | + | |
| SLOVENIA ¹⁾ | DDV | 8,5/20% | + | + | + | + | + | + | + | (+) | (+) | + | + |
| SPAIN ¹⁾ | IVA | 7/16% | + | + | | + | (+) | + | + | (+) | (+) | (+) | + |
| SWEDEN | MOMS | 6/12/25% | + | (+) | | + | (+) | + | + | + | + | + | |
| SWITZERLAND ¹⁾ | MWST | 3,6/7,6% | + | (+) | | + | + | + | + | + | + | (+) | |
| UK | VAT | 17,5% | + | + | (+) | + | + | + | + | + | + | + | + |

Please note: This list is not exhaustive and it is only a guide.

+ refunds are possible

(+) refunds are possible, but further restrictions apply

1) Restrictions apply to businesses from non-EU countries depending on reciprocity rules.

Status as per March 2008