

VAT Mart

Mart Chart

Examples of some major professional & business travel expenses that are eligible for VAT refunds.

Country	VAT Names	Hotel	Restaurant/ Meals	Business Entertaining	Telecommunications	Car Hire/ Taxi	Trade Shows/ Conferences	Diesel/ Petrol	Advertising Costs	Promotional Materials	Printing Materials/ Stationary
Austria	UST / MWST	10*	14*	20*	-	10*	20	20*	20	20	20
Belgium	TVA / BTW	6*	-	-	21	21*	21	21*	21*	21*	21
Cyprus	ΦΠΑ	5	5	-	15	15	15	15	15	15	15
Czech Republic	DPH	19*	19*	19*	19*	19*	19	19*	19*	19*	19*
Denmark	MOMS	25*	25*	-	25	25*	25	25	25	25	25
Estonia	KM	18	18*	-	18	18*	18	18*	18	18*	18*
Finland	ALV	8 - 22	-	-	22*	8 - 22	22	22	22	22	22
France (Monaco)	TVA	5,5*	19,6*	19,6*	19,6	-	19,6	19,6*	19,6	19,6	19,6
Germany	MWST		19	19 19*		19	19	19 19*	19	19	19
Greece	ΦΠΑ	-	-	-	18	-	18	18	18	18	18
Hungary	AFA	15	-	25	-	-	25	25*	25*	25*	25
Ireland	VAT	-	-	-	-	-	21	21*	21*	21*	21
Italy	IVA	-	-	20*	20	-	20	20*	20	20	20
Luxembourg	TVA	3	3	3	15	15	15	15	15	15	15
Latvia	PVN	38,978	18	-	18	18	18	18	18	18	18
Lithuania	PVM	5	-	-	18	-	18	18	-	-	-
Malta	VAT	5	-	5*	18	18*	18	18*	18	18	18
Netherlands	BTW	6	-	19*	19	19*	19	19	19	19*	19
Poland	VAT	-	-	-	22	22*	22	22*	22	22	22
Portugal	IVA	-	-	-	21	-	21	21*	21*	21*	21
Slovakia	DPH	-	-	-	-	-	19	19*	19	19	19
Slovenia	DDV	-	-	20*	-	-	20	20*	-	20	20
Spain	IVA	7 - 16	7*	-	16	16*	7 - 16	16*	16*	16*	16
Sweden	MOMS	12	25	25*	25	6-25*	25	25	25*	25*	25
United Kingdom	VAT	17,5	17,5	17,5*	17,5	17,5	17,5	17,5	17,5	17,5*	17,5
Switzerland	MWST	3,6	7,6*	-	7,6	-	7,6	7,6*	7,6*	7,6	7,6
Australia	GST	10	10	10	10	10	10	10	10	10	10
Japan	Consumption Tax	5	5	5	5	5	5	5	5	5	5
Korea	VAT	10	10	10	10	10	10	10	10	10	10

Please note: some countries only refund VAT to a limited number of countries.

* Subject to some restrictions and limitations

Additional informations from VAT Mart:

1. Claim must be lodged with the original VAT invoices on the COMPANY name and address.
2. VAT Mart will automatically apply the application based on 8th / 13 directive of the client's location.
3. The German, Czech, Japanese & Polish tax offices pay VAT refunds to a limited number of countries only.
4. Belgian retrospective claims going back two years & the Dutchs permit retrospective claims going back four years. Dutch VAT invoices must be in COMPANY name & address.
5. The Swiss tax office requires proof of payment with each invoice and will refund to selected countries only. VAT invoices must be in COMPANY name & address.
6. VAT Mart fees for claims to the Italian tax office is payable in advance, as refunds are paid directly to the applicants.
7. The Spanish, Australian and Japanese tax offices will accept photocopied invoices provided originals are retained for 7 years.

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