

European VAT Reclaim: What can be reclaimed?

	AUSTRIA	BELGIUM	BULGARIA*	CANADA	CROATIA*	CYPRUS*	CZECH REPUBLIC	DENMARK	ESTONIA*	FINLAND*	FRANCE	GERMANY*	GREECE*	HUNGARY*	ICELAND*	IRELAND	ITALY*	KOREA*	LATVIA*	LICHTENSTEIN*	LITHUANIA*	LUXEMBOURG*	MALTA*	MONACO*	NETHERLANDS	NORWAY	POLAND*	PORTUGAL*	ROMANIA*	SLOVAK REPUBLIC*	SLOVENIA*	SPAIN*	SWEDEN	SWITZERLAND*	UNITED KINGDOM		
VAT Abbreviation	UST/MWST	TVA/BTW	VAT	GST	PDV	FDA	DPH	MOMS	KM	ALV	TVA	MWST	FPA	AFA	VSK	VAT	IVA	VAT	PVN	MWST	PVM	TVA	VAT	TVA	BTW	MVA	PTU	IVA	TVA	DPH	DDV	IVA	MOMS	MWST	VAT		
VAT Rate (%)	10 20	6 21	7 20	7 15	22	7 15	5 19	25	5 18	8 22	5.5 19.6	7 19	19	15 20	14 24.5	13.5 21	20	10	18 5	3.6 7.6	5 18	3 6 15	18	19.6	6 19	8 25	22	5 12 19	9 19	19	20	7 16	6 12 25	3.6 7.6	15		
Hotel	√*					√*	√	√*	√*	√	√*	√		√*	√	√*		√*	√*	√	√*	√		√*	√	√*				√*		√*	√	√*	√	√	
Subsistence	√*					√*	√*	√*	√		√*	√						√*		√		√		√*									√*	√*	√*	√	
Car Rental		√*				√*	√	√*	√	√*		√*		√*	√		√*	√*	√*	√		√	√*		√								√*	√*	√	√	
Fuel	√*	√*				√*	√*	√*	√	√	√*	√		√*	√*		√*	√*	√*	√	√*	√	√*	√*	√	√*	√*	√*	√*		√*		√*	√	√	√	√
Transportation/Taxi	√	√*				√*	√	-	√	√*		√							√*	√		√	-		√					√*			√	√	√	√*	
Vehicle Repairs		√*								√	√*	√	√*		√		√*					√			√	√*		√				√*	√*	√	√	√	
Telecomms.	√	√	√			√	√	√		√		√*	√*	√			√*		√	√	√	√				√		√	√		√*	√		√		√*	
Entertainment	√*							√*			√	√						√*				√											√*		√*		
Marketing/advertising	√	√						-	-	√	√	√	√	√	√	√	√		√			√			√			√		√	√	√	√	√	√	√	√*
Professional fees	√	√	√				√	-	√	√	√	√	√	√	√	√	√	√	√	√	√	√*	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√*
Intercompany charges	√	√						√		√	√	√	√	√	√	√	√		√			√			√			√					√	√	√	√	√
Training courses	√	√	√			√	√	√	√	√	√	√	√	√	√*	√	√		√	√	√	√	√	√	√		√	√	√	√	√	√	√	√	√	√	√
Exhibitions/conferences	√	√	√	√*	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Liaison office expenses	√	√*						√		√	√	√	√		√	√						√			√			√					√	√	√*	√	
Research/Tests	√	√						√		√	√	√			√	√						√			√		√	√					√	√	√	√	

* Reciprocity for non-EU countries is applied. Please contact us to confirm you can reclaim Switzerland - Specific rules apply to travel expenses

√ Refundable √* Restrictions apply

“-” Expense should be zero rated