

The EU VAT Chart indicates the eligible VAT refundable business expenses in the EU as and from October 2020.

Country	VAT	VAT Rate	Application Period	Conferences	Deadline	Entertainment	Fuel	Hotels	Import VAT	Marketing Promo	Misc Business purchases	Printing Materials Stationery	Restaurant Meals	Retroactive Claims Possible	Small Receipts	Telecomms	Transport
Austria	UST/MWST	10/5% 07/20-12/20	Jan - Dec	•	30 Sept Y N+1	•A	•A	•	•	•	•	•	•	X	400 EUR	•A	•A
Belgium	TVA/BTW	6 / 21% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•A	•A	•A	•	•	•	•	•A	X	N/A	•A	•A
Bulgaria	ДДС	10% 07/20-12/20	Jan - Dec Y N	•	30 Sept Y N+1	•A	•A	•	•	•	•	•	•A	X	N/A	•A	•A
Croatia	PDV	13-25% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•	•A	•	•	•	•	•	•	X	N/A	•	•
Cyprus	ΦΠΑ	5% 07/20-01/21	July Y N - June Y N +1	•	30 Sept Y N+1	•A	•A	•	•	•	•	•	•	X	85 EUR	•A	•
Czech Republic	DPH	10% 07/20-12/20	Jan - Dec Y N	•	30 Sept Y N+1	•	•	•A	•	•	•	•	•	X	10000 CZK	•	•
Denmark	MOMS	25% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•A	•	•	•	•	•	•	•A	X	3000 DKK	•	•
Estonia	KM	9/20% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•	•	•A	•	•	•	•	•	X	160 EUR	•A	•
Finland	ALV	14/24% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•	•	•	•	•	•	•	•	X	400 EUR	•A	•
France	TVA	20/10/5.5% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•	•A	•A	•	•	•	•	•	X	150 EUR	A	•
Germany	MWST	16/5% 07/20-12/20	Jan - Dec Y N	•	30 Sept Y N+1	•	•	•	•	•	•	•	•	X	250 EUR	•A	•
Greece	ΦΠΑ	13% 06/20-04/21	Jan - Dec Y N	•	30 Sept Y N+1	•	•A	•	•	•	•	•	•	X	N/A	•A	•
Hungary	AFA	5/18/27% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•	•A	•	•	•	•	•	•	X	N/A	•A	•
Ireland	VAT	21/9/13.5% 09/20-02/21	Jan - Dec Y N	•	30 Sept Y N+1	•	•A	•A	•	•	•	•	•	X	100 EUR	•A	•
Italy	IVA	10/22% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•A	•A	•A	•	•	•	•	•	X	N/A	•A	•
Latvia	PVN	12/21% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•A	•A	•A	•	•	•	•	•A	X	143 EUR	•A	•A
Lithuania	PVM	9/21% Until 12/20	Jan - Dec Y N	•	30 Sept Y N+1	•A	•A	•	•	•	•	•	•A	X	N/A	•A	•A
Luxembourg	TVA	17% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•	•	•	•	•	•	•	•	X	100 EUR	•	•
Malta	VAT	18/7% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•	•A	•	•	•	•	•	•A	X	N/A	•	•A
Monaco	TVA	20/10/5.5% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•	•A	•A	•	•	•	•	•	X	N/A	•	•
Netherlands	BTW	21% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•A	•	•	•	•	•	•	•	5 years	100 EUR	•	•A
Poland	PTU	23% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•	•A	•	•	•	•	•	•	X	N/A	•	•A
Portugal	IVA	6/23% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•A	•A	•A	•	•	•	•	•A	X	N/A	•A	•A
Romania	TVA	9/19% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•A	•	•	•	•	•	•	•A	X	N/A	•A	•A
Slovakia	DPH	20/10% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•	•	•	•A	•	•	•	•A	X	1000 € (cash) 1600 € (non-cash)	•A	•
Slovenia	DDV	22/9.5% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•	•A	•A	•A	•	•	•	•A	X	N/A	•A	•A
Spain	IVA	21/10% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•	•A	•	•A	•	•	•	•A	X	N/A	•	•A
Sweden	MOMS	25/12/6% 2020	Jan - Dec Y N	•	30 Sept Y N+1	•A	•A	•	•A	•	•	•	•	X	4000 SEK	•	•
UK	VAT	5% 07/20-03/21	July Y N - June Y N +1	•	30 Sept Y N+1	•A	•	•	•A	•	•	•	•	X	250 GBP	•	•

Non EU Countries

Bosnia & Herzegovina	ПДВ	12/15/25% 2020		•	30 June	•	•A	•	•	•	•	•	•	X	N/A	•A	•A
Iceland	VSK	24% 2020	Jan - Dec Y N	•	30 June Y N+1	•	•A	•	•	•	•	•	•	6 years	ISK6000	•	•
Montenegro	PDV	21% 2020	Jan - Dec Y N	•	30 June Y N+1	•	•A	•	•	•	•	•	•	X	N/A	•	•
North Macedonia	DDV	18% 2020	Jan - Dec Y N	•	30 June Y N+1	•	•A	•	•	•	•	•	•	X	N/A	•A	•
Norway	MVA	25% 2020	Jan - Dec Y N	•	30 June Y N+1	•	•	•	•	•	•	•	•	X	1000 NOK	•	•
Serbia	PDV	20/10% 09/20-06/21	Jan - Dec Y N	•	30 June Y N+1	•	•A	•	•	•	•	•	•	X	N/A	•	•
Switzerland	MWST	3.77.7% 2020	Jan - Dec Y N	•	30 June Y N+1	•A	•A	•	•A	•	•	•	•	X	N/A	•A	•A

A Restrictions and limitations may apply.
B VAT reclaim only possible if reciprocity recognised.
 All dates indicated in **PINK** are temporary COVID 19 related VAT rates.

For more information on how we can assist you reclaim your Cross-border VAT or Domestic VAT please call us on +353 1 4587 460 or email us at info@globaltaxreclaim.com
 This VAT Chart was updated October 2020. For an up-to-date version visit www.globaltaxreclaim.com