FVR VAT Chart 2025 EU Claimants Netherlands (NL)

FINTUA

Country	Coun-try ISO	Note	VAT	Standard VAT rate	Simplified invoices (no customer details required)	Hotels	Restaurant meals	Entertainment	Telecomms	Transport	Conferences	Fuel	Marketing promotional	Printing materials stationery	Misc business use purchases	Import VAT	Deadline
Australia	**AU**	2	GST	10,0	82.50 AUD	√	√*		√	√*	√	√	√	√	√	√	30 Jun Year N+4*
Austria	**AT**		UST/MWST	20,0	400 EUR	√	√	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1
Bahrain	**BH**	3	VAT	10,0	500 BHD*	√*	√*		√*	√*	√	√*	√	√	√	√	31 Mar Year N+1
Belgium	**BE**		TVA/BTW	21,0	X	√*	√*	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1
Bulgaria	**BG**		ДДС	20,0	X	√	√*	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1
Bosnia and Herzegovina	**BA**		ПДВ	17,0	X				√*	√*	√	√*	√	√	√	√	30 Jun Year N+1
Canada	**CA**		GST/HST	5,0	X	√*	√*		√*		√		√	√*	√*	√*	1 year
Canary Islands	**IC**		IGIC	7,0	X	√*	√*	√*	√*		√		√	√	√	√	30 Sept Year N+1
Croatia	**HR**		PDV	25,0	X	√	√		√	√	√	√*	√	√	√	√	30 Sept Year N+1
Czech Republic	**CZ**		DPH	21,0	10 000 CZK	√			√	√	√	√	√	√	√	√	30 Sept Year N+1
Cyprus	**CY**		ΦΠΑ	19,0	85 EUR	√	√	√*	√*	√	√	√*	√	√	√	√	30 Sept Year N+1
Denmark	**DK**		MOMS	25,0	3 000 DKK	√	√*	√*	√		√		√	√	√	√	30 Sept Year N+1
Estonia	**EE**		KM	22 / 24	160 EUR	√*			√*	√	√	√	√	√	√	√	30 Sept Year N+1
Finland	**FI**		ALV	25,5	400 EUR	√			√*	√	√	√	√	√	√	√	30 Sept Year N+1
France	**FR**		TVA	20,0	150 EUR*	√*	√	√	√		√	√*	√	√	√	√*	30 Sept Year N+1
Germany	**DE**		MWST	19,0	250 EUR	√	√	√	√*	√	√	√	√	√	√	√	30 Sept Year N+1
Greece	**GR**		ΦΠΑ	24,0	X				√*		√	√*	√	√	√	√	30 Sept Year N+1
Hungary	**HU**		AFA	27,0	X	√			√*		√	√*	√	√	√	√	30 Sept Year N+1
Iceland	**IS**		VSK	24,0	6 000 ISK	√			√		√	√*	√	√	√	√	31 Dec Year N+6
Ireland	**IE**		VAT	23,0	100 EUR	√*			√*		√	√*	√	√	√	√	30 Sept Year N+1
Italy	**IT**		IVA	22,0	X	√*	√*	√*	√*		√	√*	√	√	√	√	30 Sept Year N+1
Japan	**JP**	2	Consumption Tax	10,0	X	√	√	√	√	√	√	√	√	√	√	√	End of the current fiscal year of claimant's country of establishment
Jersey	**JE**		GST	5,0	250 GBP	√	√	√	√	√	√	√	√	√	√	√	12 months of the date of supply
Latvia	**LV**		PVN	21,0	143 EUR	√*	√*	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1
Lebanon	**LB**		VAT	11,0	X	√*	√*		√*	√*	√	√*	√*	√*	√*	√*	30 Jun Year N+1
Lithuania	**LT**		PVM	21,0	X	√	√*	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1
Luxembourg	**LU**		TVA	17,0	100 EUR	√	√	√	√	√	√	√	√	√	√	√	30 Sept Year N+1
Malta	**MT**		VAT	18,0	X	√	√*		√	√*	√	√*	√	√	√	√	30 Sept Year N+1
Monaco	**MC**		TVA	20,0	X	√*	√	√	√		√	√*	√	√	√	√	30 Jun Year N+1
Montenegro	**ME**		PDV	21,0	X	√	√		√	√	√	√*	√	√	√	√	30 Jun Year N+1
New Zealand	**NZ**	2	GST	15,0	200 NZD	√	√	√*	√	√	√	√	√	√	√	√	31 Mar Year N+4*
North Macedonia	**MK**	1 3	DDV	18,0	X				√*		√	√*	√	√	√	√	30 Jun Year N+1
Norway	**NO**		MVA	25,0	1 000 NOK	√			√		√		√	√	√	√	30 Sept Year N+1
Oman	**OM**	3 5	VAT	5,0	X	√	√*	√*			√				√*		31 Dec Year N (H1); 30 Jun Year N+1 (H2)
Poland	**PL**		PTU	23,0	X					√*	√	√*	√	√	√	√	30 Sept Year N+1
Portugal	**PT**		IVA	23,0	X	√*	√*	√*	√*	√*	√	√*	√	√	√	√	30 Sept Year N+1
Romania	**RO**		TVA	19,0	100 EUR	√	√*	√*	√*	√*	√	√	√	√	√	√	30 Sept Year N+1
Serbia	**RS**	1	PDV	20,0	X	√			√		√	√*	√	√	√	√	30 Jun Year N+1
Saudi Arabia	**SA**	3	VAT	15,0	1 000 SAR	√			√*	√*	√	√*	√	√	√	√*	30 Jun Year N+1
South Korea	**KR**	1 3	Consumption Tax	10,0	X	√	√		√	√	√	√	√	√	√	√	30 Jun Year N+1
Slovakia	**SK**		DPH	23,0	400 EUR	√	√*		√*	√	√	√	√	√	√	√*	30 Sept Year N+1
Slovenia	**SI**		DDV	22,0	X	√*	√*		√*	√*	√	√*	√	√	√	√*	30 Sept Year N+1
Spain	**ES**		IVA	21,0	X	√*	√*	√	√*	√*	√	√	√*	√*	√*	√	30 Sept Year N+1
Sweden	**SE**		MOMS	25,0	4 000 SEK	√	√	√*	√	√	√	√*	√	√	√	√*	30 Sept Year N+1
Switzerland	**CH**	1 3	MWST	8,1	X	√	√	√*	√*	√*	√	√*	√	√	√	√*	30 Jun Year N+1
Taiwan	**TW**	1	VAT	5,0	X								√	√*			30 Jun Year N+1
Turkey	**TR**	1 3	KDV	20,0	X	√*					√	√*	√	√*			31 Dec Year N+4*
United Kingdom	**GB**	3	VAT	20,0	250 GBP	√	√	√*	√	√	√	√	√	√	√	√*	31 Dec Year N+1
Northern Ireland	**XI**	4	VAT	20,0	250 GBP						√	√	√	√	√	√*	30 Sept Year N+1
United Arab Emirates	**AE**	1 3	VAT	5,0	X	√	√	√*	√*	√*	√	√	√	√	√	√*	31 Aug Year N+1

* Subject to some restrictions and limitations.

1 Businesses from countries with recognised reciprocity agreements may be eligible for a refund.

2 To qualify for a refund, businesses must register for VAT/GST before incurring any expenses.

3 A refund may be possible if you can show that the reciprocity principle applies - either your home country has no VAT or a similar tax, or it offers a comparable VAT refund system.

4 EU VAT refunds are available to Northern Ireland businesses only for goods purchased - not services.

5 VAT refunds are processed in line with national legislation, with effective implementation subject to confirmation.

6 Businesses from countries without recognised reciprocity may still be eligible for a refund in cases where they've made taxable supplies and the VAT is due from the recipient.

7 Non-EU businesses using the One Stop Shop (OSS) or Import One Stop Shop (IOSS) schemes to report VAT on cross-border B2C e-commerce can request a refund, even if their country does not meet reciprocity conditions.

8 Reciprocity in a process of establishment, but no reciprocity treatment signed to this moment.

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