

| Country                | Country 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          | 7              | UST/MWST        | 20.0              | 400 EUR                                            | ✓      | ✓                | ✓*            | ✓*        | ✓*        | ✓           |      | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       |
| Bahrain                | BH          | 3              | VAT             | 10.0              | 500 BHD*                                           | ✓*     | ✓*               |               | ✓*        | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 31 Mar Year N+1                                                       |
| Belgium                | BE          | 7              | TVA/BTW         | 21.0              | X                                                  | ✓*     | ✓*               | ✓*            | ✓*        | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Sept Year N+1                                                      |
| Bulgaria               | BG          | 1              | ДДС             | 20.0              | X                                                  | ✓*     | ✓*               | ✓*            | ✓*        | ✓*        | ✓           | ✓*   | ✓*                    | ✓*                            | ✓*                          | ✓          | 30 Jun 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                                                                |
| Croatia                | HR          | 1              | PDV             | 25.0              | X                                                  | ✓      | ✓                |               | ✓         | ✓         | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       |
| Denmark                | DK          | 7              | MOMS            | 25.0              | 3 000 DKK                                          | ✓      | ✓*               | ✓*            | ✓         |           | ✓           |      | ✓                     | ✓                             | ✓                           | ✓          | 30 Sept Year N+1                                                      |
| Finland                | FI          | 7              | ALV             | 25.5              | 400 EUR                                            | ✓      |                  |               | ✓*        | ✓         | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       |
| France                 | FR          | 7              | TVA             | 20.0              | 150 EUR*                                           | ✓*     | ✓                | ✓             | ✓         |           | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓*         | 30 Jun Year N+1                                                       |
| Germany                | DE          | 1 3 5 6<br>* 7 | MWST            | 19.0              | 250 EUR                                            | ✓      | ✓                | ✓             | ✓*        | ✓         | ✓           |      | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       |
| Iceland                | IS          |                | VSK             | 24.0              | 6 000 ISK                                          | ✓      |                  |               | ✓         |           | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 31 Dec Year N+6                                                       |
| Ireland                | IE          | 3 7            | VAT             | 23.0              | 100 EUR                                            | ✓*     |                  |               | ✓*        |           | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       |
| Italy                  | IT          | 1 2 7          | 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                                       |
| Lebanon                | LB          |                | VAT             | 11.0              |                                                    | ✓*     | ✓*               |               | ✓*        | ✓*        | ✓           | ✓*   | ✓*                    | ✓*                            | ✓*                          | ✓*         | 30 Jun Year N+1                                                       |
| Liechtenstein          | LI          | 1              | MWST/TVA        | 8.1               | X                                                  | ✓      | ✓                | ✓             | ✓         | ✓         | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       |
| Luxembourg             | LU          | 7              | TVA             | 17.0              | 100 EUR                                            | ✓      | ✓                | ✓             | ✓         | ✓         | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       |
| Malta                  | MT          | 7              | VAT             | 18.0              | X                                                  | ✓      | ✓*               |               | ✓         | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       |
| Monaco                 | MC          | 7              | TVA             | 20.0              | X                                                  | ✓*     | ✓                | ✓             | ✓         |           | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       |
| Montenegro             | ME          |                | PDV             | 21.0              | X                                                  | ✓      | ✓                |               | ✓         | ✓         | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       |
| Netherlands            | NL          | 7              | BTW             | 21.0              | 100 EUR                                            | ✓      |                  | ✓*            | ✓         | ✓*        | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       |
| New Zealand            | NZ          | 2              | GST             | 15.0              | 200 NZD                                            | ✓      | ✓                | ✓*            | ✓         | ✓         | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓          | 31 Mar Year N+4*                                                      |
| Norway                 | NO          |                | MVA             | 25.0              | 1 000 NOK                                          | ✓      |                  |               | ✓         |           | ✓           |      | ✓                     | ✓                             | ✓                           | ✓          | 30 Sept Year N+1                                                      |
| Oman                   | OM          | 3 5            | VAT             | 5.0               |                                                    | ✓      | ✓*               | ✓*            |           |           | ✓           |      |                       |                               | ✓*                          |            | 31 Dec Year N (H1); 30 Jun Year N+1 (H2)                              |
| Portugal               | PT          | 3 7            | IVA             | 23.0              | X                                                  | ✓*     | ✓*               | ✓*            | ✓*        | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Sept Year N+1                                                      |
| Saudi Arabia           | SA          | 3              | VAT             | 15.0              | 1 000 SAR                                          | ✓      |                  |               | ✓*        | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓*         | 30 Jun Year N+1                                                       |
| Slovenia               | SI          | 1              | DDV             | 22.0              | X                                                  | ✓*     | ✓*               |               | ✓*        | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓*         | 30 Jun Year N+1                                                       |
| Spain                  | ES          | 1 7            | IVA             | 21.0              | X                                                  | ✓*     | ✓*               |               | ✓*        | ✓*        | ✓           |      | ✓*                    | ✓*                            | ✓*                          |            | 30 Sept Year N+1                                                      |
| Sweden                 | SE          | 7              | MOMS            | 25.0              | 4 000 SEK                                          | ✓      | ✓                | ✓*            | ✓         | ✓         | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓*         | 30 Jun Year N+1                                                       |
| Switzerland            | CH          | 1 3            | MWST            | 8.1               | X                                                  | ✓      | ✓                | ✓*            | ✓*        | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓*         | 30 Jun Year N+1                                                       |
| 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                                                       |
| Romania                | RO          | 1              | 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                                                       |
| Slovakia               | SK          | 1 7            | DPH             | 23.0              | 400 EUR                                            | ✓      | ✓*               |               | ✓*        | ✓         | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓*         | 30 Jun Year N+1                                                       |
| Slovenia               | SI          | 1              | DDV             | 22.0              | X                                                  | ✓*     | ✓*               |               | ✓*        | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓*         | 30 Jun Year N+1                                                       |
| Spain                  | ES          | 1 7            | IVA             | 21.0              | X                                                  | ✓*     | ✓*               |               | ✓*        | ✓*        | ✓           |      | ✓*                    | ✓*                            | ✓*                          |            | 30 Sept Year N+1                                                      |
| Sweden                 | SE          | 7              | MOMS            | 25.0              | 4 000 SEK                                          | ✓      | ✓                | ✓*            | ✓         | ✓         | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓*         | 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.

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

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

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.

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

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.

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.

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

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

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