

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
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 * 7	MWST	19.0	250 EUR	✓	✓	✓	✓*	✓	✓		✓	✓	✓	✓	30 Jun Year N+1
Iceland	IS		VSK	24.0	6 000 ISK	✓			✓		✓	✓*	✓	✓	✓	✓	31 Dec Year N+6
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	X	✓*	✓*		✓*	✓*	✓	✓*	✓*	✓*	✓*	✓*	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
Portugal	PT	3 7	IVA	23.0	X	✓*	✓*	✓*	✓*	✓*	✓	✓*	✓	✓	✓	✓	30 Sept Year N+1
South Korea	KR	1 3	Consumption Tax	10.0	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

* 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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