

FVR VAT Chart 2025 non-EU-claimant



| 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                                                              | Application period                                                    | Retroactive claims possible |
|------------------------|-------------|-------------|-----------------|-------------------|----------------------------------------------------|--------|------------------|---------------|-----------|-----------|-------------|------|-----------------------|-------------------------------|-----------------------------|------------|-----------------------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------|
| Australia              | AU          | 2           | GST             | 10.0              | 82.50 AUD                                          | ✓      | ✓*               |               | ✓         | ✓*        | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓          | 30 Sep Year N+1                                                       | Jan - Dec Year N                                                      | 4 years                     |
| Austria                | AT          | 7           | UST/MWST        | 20.0              | 400 EUR                                            | ✓      | ✓                | ✓*            | ✓*        | ✓*        | ✓           |      | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Bahrain                | BH          | 3           | VAT             | 10.0              | 500 BHD*                                           | ✓*     | ✓*               |               | ✓*        | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 31 Dec Year N+1                                                       | Jul Year N - Jun Year N +1                                            | X                           |
| Belgium                | BE          | 7           | TVA/BTW         | 21.0              | X                                                  | ✓*     | ✓*               | ✓*            | ✓*        | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Sep Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Bulgaria               | BG          | 1           | ДДС             | 20.0              | X                                                  | ✓      | ✓*               | ✓*            | ✓*        | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Sep Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Bosnia and Herzegovina | BA          |             | ПДВ             | 17.0              | X                                                  |        |                  |               | ✓*        | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Sep Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Canada                 | CA          |             | GST/HST         | 5.0               | X                                                  | ✓*     | ✓*               |               | ✓*        |           | ✓           |      | ✓                     | ✓*                            | ✓*                          | ✓*         | 30 Sep Year N+1                                                       | Jan - Dec Year N                                                      | 2 years*                    |
| Canary Islands         | IC          | 1           | IGIC            | 7.0               | X                                                  | ✓*     | ✓*               | ✓*            | ✓*        |           | ✓           |      | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Croatia                | HR          | 1           | PDV             | 25.0              | X                                                  | ✓      | ✓                |               | ✓         | ✓         | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| CzechRe-public         | CZ          | 1           | DPH             | 21.0              | 10 000 CZK                                         |        |                  |               |           |           | ✓           |      | ✓                     | ✓                             | ✓                           | ✓          | 30 Sep Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Cyprus                 | CY          | 1           | ΦΠΑ             | 19.0              | 85 EUR                                             | ✓      | ✓                | ✓*            | ✓*        | ✓         | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Sep Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Denmark                | DK          | 7           | MOMS            | 25.0              | 3 000 DKK                                          | ✓      | ✓*               | ✓*            | ✓         |           | ✓           |      | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Estonia                | EE          | 1           | KM              | 22 / 24           | 160 EUR                                            | ✓*     |                  |               | ✓*        | ✓         | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Finland                | FI          | 7           | ALV             | 25.5              | 400 EUR                                            | ✓      |                  |               | ✓*        | ✓         | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓          | 31 Dec Year N+4*                                                      | Jan - Dec Year N                                                      | X                           |
| France                 | FR          | 7           | TVA             | 20.0              | 150 EUR*                                           | ✓*     | ✓                | ✓             | ✓         |           | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓*         | 30 Jun Year N+4*                                                      | Jul Year N - Jun Year N +1                                            | X                           |
| Germany                | DE          | 1 3 5 6 * 7 | MWST            | 19.0              | 250 EUR                                            | ✓      | ✓                | ✓             | ✓*        | ✓         | ✓           |      | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Greece                 | GR          | 1           | ΦΠΑ             | 24.0              | X                                                  |        |                  |               | ✓*        |           | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 31 Mar Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Hungary                | HU          | 1           | AFA             | 27.0              | X                                                  | ✓      |                  |               | ✓*        |           | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Sep Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Iceland                | IS          |             | VSK             | 24.0              | 6 000 ISK                                          | ✓      |                  |               | ✓         |           | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       | Jan - Dec Year N                                                      | 6 years                     |
| Ireland                | IE          | 3 7         | VAT             | 23.0              | 100 EUR                                            | ✓*     |                  |               | ✓*        |           | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Italy                  | IT          | 1 2 7       | IVA             | 22.0              | X                                                  | ✓*     | ✓*               | ✓*            | ✓*        |           | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 1 year                                                                | Miscellaneous                                                         | X                           |
| Japan                  | JP          | 2           | Consumption Tax | 10.0              | X                                                  | ✓      | ✓                | ✓             | ✓         | ✓         | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Jersey                 | JE          |             | GST             | 5.0               | 250 GBP                                            | ✓      | ✓                | ✓             | ✓         | ✓         | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓          | 30 Sep Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Latvia                 | LV          | 1           | PVN             | 21.0              | 143 EUR                                            | ✓*     | ✓*               | ✓*            | ✓*        | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Lebanon                | LB          |             | VAT             | 11.0              | X                                                  | ✓*     | ✓*               |               | ✓*        | ✓*        | ✓           | ✓*   | ✓*                    | ✓*                            | ✓*                          | ✓*         | 30 Jun Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Liechtenstein          | LI          | 1           | MWST/TVA        | 8.1               | X                                                  | ✓      | ✓                | ✓             | ✓         | ✓         | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Lithuania              | LT          | 1 3         | PVM             | 21.0              | X                                                  | ✓      | ✓*               | ✓*            | ✓*        | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 31 Dec Year N+6                                                       | Jan - Dec Year N                                                      | X                           |
| Luxembourg             | LU          | 7           | TVA             | 17.0              | 100 EUR                                            | ✓      | ✓                | ✓             | ✓         | ✓         | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Malta                  | MT          | 7           | VAT             | 18.0              | X                                                  | ✓      | ✓*               |               | ✓         | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Sep Year N+1                                                       | Jan - Dec Year N                                                      | X                           |
| Monaco                 | MC          | 7           | TVA             | 20.0              | X                                                  | ✓*     | ✓                | ✓             | ✓         |           | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | End of the current fiscal year of claimant's country of establishment | End of the current fiscal year of claimant's country of establishment | X                           |

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|----------------------|-------------|------|-----------------|-------------------|----------------------------------------------------|--------|------------------|---------------|-----------|-----------|-------------|------|-----------------------|-------------------------------|-----------------------------|------------|------------------------------------------|-------------------------------------------------------|-----------------------------|
| Montenegro           | ME          |      | PDV             | 21.0              | X                                                  | ✓      | ✓                |               | ✓         | ✓         | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 12 months of the date of supply          | Annual, Half-year, Quarter -depending on amount       | X                           |
| Netherlands          | NL          | 7    | BTW             | 21.0              | 100 EUR                                            | ✓      |                  | ✓*            | ✓         | ✓*        | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                          | Jan - Dec Year N                                      | 5 years                     |
| New Zealand          | NZ          | 2    | GST             | 15.0              | 200 NZD                                            | ✓      | ✓                | ✓*            | ✓         | ✓         | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                          | Jan - Dec Year N                                      | 4 years *                   |
| North Macedonia      | MK          | 1 3  | DDV             | 18.0              | X                                                  |        |                  |               | ✓*        |           | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                          | Jan - Dec Year N                                      | X                           |
| Norway               | NO          |      | MVA             | 25.0              | 1 000 NOK                                          | ✓      |                  |               | ✓         |           | ✓           |      | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                          | Jan - Dec Year N                                      | X                           |
| Oman                 | OM          | 3 5  | VAT             | 5.0               | X                                                  | ✓      | ✓*               | ✓*            |           |           | ✓           |      |                       |                               | ✓*                          |            | 30 Jun Year N+1                          | Jan - Dec Year N                                      | X                           |
| Poland               | PL          | 1    | PTU             | 23.0              | X                                                  |        |                  |               |           | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                          | Jan - Dec Year N                                      | X                           |
| Portugal             | PT          | 3 7  | IVA             | 23.0              | X                                                  | ✓*     | ✓*               | ✓*            | ✓*        | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 31 Mar Year N+4*                         | Apr Year N - Mar Year N+1                             | X                           |
| Romania              | RO          | 1    | TVA             | 19.0              | 100 EUR                                            | ✓      | ✓*               | ✓*            | ✓*        | ✓*        | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓          | 30 Jun Year N+1                          | Jan - Dec Year N                                      | X                           |
| Serbia               | RS          | 1    | PDV             | 20.0              | X                                                  | ✓      |                  |               | ✓         |           | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓          | 30 Sep Year N+1                          | Jan - Dec Year N                                      | X                           |
| Saudi Arabia         | SA          | 3    | VAT             | 15.0              | 1 000 SAR                                          | ✓      |                  |               | ✓*        | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓*         | 31 Dec Year N (H1); 30 Jun Year N+1 (H2) | 2 Half year claims: (H1) Jan-Jun; (H2) Jul-Dec Year N | X                           |
| South Korea          | KR          | 1 3  | Consumption Tax | 10.0              | X                                                  | ✓      | ✓                |               | ✓         | ✓         | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓          | 30 Sep Year N+1                          | Jan - Dec Year N                                      | X                           |
| Slovakia             | SK          | 1 7  | DPH             | 23.0              | 400 EUR                                            | ✓      | ✓*               |               | ✓*        | ✓         | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓*         | 30 Jun Year N+1                          | Jan - Dec Year N                                      | X                           |
| Slovenia             | SI          | 1    | DDV             | 22.0              | X                                                  | ✓*     | ✓*               |               | ✓*        | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓*         | 30 Jun Year N+1                          | Jan - Dec Year N                                      | X                           |
| Spain                | ES          | 1 7  | IVA             | 21.0              | X                                                  | ✓*     | ✓*               |               | ✓*        | ✓*        | ✓           |      | ✓*                    | ✓*                            | ✓*                          |            | 30 Jun Year N+1                          | Jan - Dec Year N                                      | X                           |
| Sweden               | SE          | 7    | MOMS            | 25.0              | 4 000 SEK                                          | ✓      | ✓                | ✓*            | ✓         | ✓         | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓*         | 30 Sep Year N+1                          | Jan - Dec Year N                                      | X                           |
| Switzerland          | CH          | 1 3  | MWST            | 8.1               | X                                                  | ✓      | ✓                | ✓*            | ✓*        | ✓*        | ✓           | ✓*   | ✓                     | ✓                             | ✓                           | ✓*         | 30 Jun Year N+1                          | Jan - Dec Year N                                      | X                           |
| Taiwan               | TW          | 1    | VAT             | 5.0               | X                                                  |        |                  |               |           |           |             |      | ✓                     | ✓*                            |                             |            | 30 Jun Year N+1                          | Jan - Dec Year N                                      | X                           |
| Turkey               | TR          | 1 3  | KDV             | 20.0              | X                                                  | ✓*     |                  |               |           |           | ✓           | ✓*   | ✓                     | ✓*                            |                             |            | 30 Jun Year N+1                          | Jan - Dec Year N                                      | 5 years                     |
| United Kingdom       | GB          | 3    | VAT             | 20.0              | 250 GBP                                            | ✓      | ✓                | ✓*            | ✓         | ✓         | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓*         | 31 Dec Year N+1                          | Jul Year N - Jun Year N +1                            | X                           |
| Northern Ireland     | XI          | 4    | VAT             | 20.0              | 250 GBP                                            |        |                  |               |           |           | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓*         | 30 Sep Year N+1                          | Jan - Dec Year N                                      | X                           |
| United Arab Emirates | AE          | 1 3  | VAT             | 5.0               | X                                                  | ✓      | ✓                | ✓*            | ✓*        | ✓*        | ✓           | ✓    | ✓                     | ✓                             | ✓                           | ✓*         | 31 Aug Year N+1                          | Jan - Dec Year N                                      | X                           |

\* 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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