FVR VAT Chart 2025 non-EU-claimant

FINTUA

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	Retro-active claims possible
Australia	**AU**	2	GST	10,0	82.50 AUD	√*	√*		√*	√*	√*	√*	√*	√	√	√	30 Jun Year N+4*	Jul Year N - Jun Year N +1	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 Mar Year N+1	Jan - Dec Year N	X
Belgium	**BE**	7	TVA/BTW	21,0	X	√*	√*	√*	√*	√*	√	√*	√*	√	√	√	30 Sep Year N+1	Jan - Dec Year N	X
Bosnia and Herzegovina	**BA**		ПДВ	17,0	X				√*	√*	√	√*	√*	√	√	√	30 Jun Year N+1	Jan - Dec Year N	X
Bulgaria	**BG**	1 9	ДДС	20,0	X	√	√*	√*	√*	√*	√	√*	√*	√	√	√	30 Jun Year N+1	Jan - Dec Year N	X
Canada	**CA**		GST/HST	5,0	X	√*	√*		√*		√		√*	√*	√*	√*	1 year	Miscellaneous	2 years*
Canary Islands	**IC**	1	IGIC	7,0	X	√*	√*	√*	√*		√		√*	√	√	√	30 Sep Year N+1	Jan - Dec Year N	X
Croatia	**HR**		PDV	25,0	X	√	√		√	√	√	√*	√*	√	√	√	30 Jun Year N+1	Jan - Dec Year N	X
Cyprus	**CY**	1	ФПА	19,0	85 EUR	√	√	√*	√*	√	√	√*	√*	√	√	√	31 Dec Year N+1	Jul Year N - Jun Year N +1	X
Czech Republic	**CZ**	1	DPH	21,0	10 000 CZK						√		√*	√	√	√	30 Jun Year N+1	Jan - Dec Year N	X
Denmark	**DK**	7	MOMS	25,0	3 000 DKK	√	√*	√*	√		√		√*	√	√	√	30 Sep Year N+1	Jan - Dec Year N	X
Estonia	**EE**	1	KM	22 / 24	160 EUR	√*			√*	√	√	√	√*	√	√	√	30 Sep Year N+1	Jan - Dec Year N	X
Finland	**FI**	7	ALV	25,5	400 EUR	√			√*	√	√	√	√*	√	√	√	30 Jun Year N+1	Jan - Dec Year N	X
France	**FR**	7	TVA	20,0	150 EUR*	√*	√	√	√		√	√*	√*	√	√	√*	30 Jun Year N+1	Jan - Dec Year N	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	ФПА	24,0	X				√*		√	√*	√*	√	√	√	30 Sep 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	√			√		√	√*	√*	√	√	√	31 Dec Year N+6	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	√*	√*	√*	√*		√	√*	√*	√	√	√	30 Sep Year N+1	Jan - Dec Year N	X
Japan	**JP**	2	Consumption Tax	10,0	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
Jersey	**JE**		GST	5,0	250 GBP	√	√	√	√	√	√	√*	√*	√	√	√	12 months of the date of supply	Annual, Half-year, Quarter -depending on amount	X
Latvia	**LV**	1	PVN	21,0	" 143 EUR"	√*	√*	√*	√*	√*	√	√*	√*	√	√	√	30 Sep 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	√	√*	√*	√*	√*	√	√*	√*	√	√	√	30 Jun Year N+1	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 Jun Year N+1	Jan - Dec Year N	X
Monaco	**MC**	7	TVA	20,0	X	√*	√	√	√		√	√*	√*	√	√	√	30 Jun Year N+1	Jan - Dec Year N	X

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Montenegro	**ME**		PDV	21,0	X	√	√		√	√	√	√*	√*	√	√	√	30 Jun Year N+1	Jan - Dec Year N	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	√	√	√*	√	√	√	√	√*	√	√	√	31 Mar Year N+4*	Apr Year N - Mar Year N+1	4 years*
North Mace-donia	**MK**	1 3	DDV	18,0	X				√*		√	√*	√*	√	√	√	30 Jun Year N+1	Jan - Dec Year N	X
Northern Ireland	**XI**	4	VAT	20,0	250 GBP						√	√	√*	√	√	√*	30 Sep Year N+1	Jan - Dec Year N	X
Norway	**NO**		MVA	25,0	1 000 NOK	√			√		√		√*	√	√	√	30 Sep Year N+1	Jan - Dec Year N	X
Oman	**OM**	3 5	VAT	5,0	X	√	√*	√*			√				√*		31 Dec Year N (H1); 30 Jun Year N+1 (H2)	2 Half year claims: (H1) Jan-Jun; (H2) Jul-Dec Year N	X
Poland	**PL**	1	PTU	23,0	X					√*	√	√*	√*	√	√	√	30 Sep Year N+1	Jan - Dec Year N	X
Portugal	**PT**	3 7	IVA	23,0	X	√*	√*	√*	√*	√*	√	√*	√*	√	√	√	30 Sep Year N+1	Jan - Dec Year N	X
Romania	**RO**	1	TVA	19 / 21	100 EUR	√	√*	√*	√*	√*	√	√	√*	√	√	√	30 Sep Year N+1	Jan - Dec Year N	X
Saudi Arabia	**SA**	3	VAT	15,0	1 000 SAR	√			√*	√*	√	√*	√*	√	√	√*	30 Jun Year N+1	Jan - Dec Year N	X
Serbia	**RS**	1	PDV	20,0	X	√			√		√	√*	√*	√	√	√	30 Jun 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
South Korea	**KR**	1 3	Consumption Tax	10,0	X	√	√		√	√	√	√	√*	√	√	√	30 Jun Year N+1	Jan - Dec Year N	X
Spain	**ES**	1 7 9	IVA	21,0	X	√*	√*		√*	√*	√		√*	√*	√*		30 Sep Year N+1	Jan - Dec Year N	X
Sweden	**SE**	7	MOMS	25,0	4 000 SEK	√	√	√*	√	√	√	√*	√*	√	√	√*	30 Jun 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	√*					√	√*	√*	√*			31 Dec Year N+1*	Jan - Dec Year N	2 years*
United Arab Emirates	**AE**	1 3	VAT	5	X	√	√	√*	√*	√*	√	√	√*	√	√	√*	31 Aug Year N+1	Jan - Dec Year N	X
United Kingdom	**GB**	3	VAT	20,0	250 GBP	√	√	√*	√	√	√	√	√*	√	√	√*	31 Dec Year N+1	Jul Year N - Jun Year N +1	X

* 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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