

VAT Chart non EU companies

Country	Local VAT Abbreviations	Normal taxation %	hotel	restaurant meals	petrol diesel	telephone	Trade Shows Exhibitions	seminar	training courses	Conferences	Car Rental	Parking	Public Transport	taxi	reciprocity ⁶
Australia ¹	GST	10.00%	v	*	v	*	v	v	v	v	*	*	*	*	
Austria	MwSt/UST	20.00%	v	*	*	v	v	v	v	v	*	x	v	v	
Belgium	TVA/BTW	21.00%	*	*	*	*	v	v	v	v	*	*	*	*	
Bosnia	PDV	17.00%	*	x	*	x	v	v	*	*	x	x	x	x	yes
Bulgaria	ДДС	20.00%	v	*	*	*	v	v	v	v	*	*	v	*	yes
Canada	PST/HST/GST		v	x	x	x	v	x	x	x	x	x	x	x	
Croatia	PDV	25.00%	x	x	x	x	v	x	x	x	x	x	x	x	yes
Cyprus ²	ΦΠΑ	18.00%	v	*	*	*	v	v	v	v	*	*	*	*	yes
Czech Republic	DPH	21.00%	v	x	v	v	v	v	v	v	*	*	*	*	yes
Danmark	MOMS	25.00%	*	*	*	x	v	v	v	v	*	x	x	x	
Estonia	KM	20.00%	v	*	v	v	v	v	v	v	*	v	v	v	yes
Finland	ALV	24.00%	v	x	*	v	v	v	v	v	*	v	v	v	
France	TVA	19.60%	*	*	*	v	v	v	v	v	*	x	x	x	
Germany	MwSt	19.00%	v	*	*	*	v	v	v	v	*	*	*	*	yes
Greece	ΦΠΑ	23.00%	x	x	*	v	v	v	*	*	*	x	x	x	yes
Holland	BTW	21.00%	v	x	v	v	v	v	v	v	*	v	v	v	
Hungary	AFA	27.00%	v	x	*	*	v	v	v	v	*	x	x	x	yes
Iceland	VSK	25.50%	v	x	*	v	v	v	v	*	v	x	x	x	
Ireland	VAT	23.00%	*	x	*	v	v	v	v	v	*	x	x	x	
Italy	IVA	21.00%	v	v	*	*	v	v	v	v	*	*	x	x	yes
Japan ³	CT	5.00%	v	v	v	v	v	v	v	v	v	v	v	v	yes
Latvia	PVN	21.00%	*	*	v	v	v	v	v	v	*	v	v	v	yes
Liechtenstein	MwSt	8.00%	*	*	v	v	v	v	v	v	v	v	v	v	yes
Lithuania	PVM	21.00%	*	*	v	v	v	v	v	v	*	v	v	x	yes
Luxembourg	TVA	15.00%	v	v	v	v	v	v	v	v	*	v	v	v	
Macedonia	ДДВ	18.00%	*	x	*	v	v	v	v	v	*	x	x	x	yes
Malta	VAT	18.00%	v	*	v	x	v	v	v	v	*	x	x	x	yes
Monaco	TVA	19.60%	*	*	*	v	v	v	v	v	*	*	x	x	
Montenegro	PDV	17.00%	*	x	*	x	v	*	*	*	*	x	x	x	yes
Norway	MVA	25.00%	v	x	v	v	v	v	v	v	*	*	*	*	yes
Poland	PTU	23.00%	*	*	*	v	v	v	v	v	*	v	*	v	yes
Portugal	IVA	23.00%	*	*	*	x	v	v	v	v	*	x	x	x	yes
Romania	TVA	24.00%	v	*	v	v	v	v	v	v	*	x	x	v	yes
Serbia	PDV	20.00%	*	x	x	x	v	x	x	x	x	x	x	x	yes
Slovakia	DPH	20.00%	v	*	v	*	v	v	v	v	*	*	*	*	yes
Slovenia	DDV	20.00%	x	x	v	*	v	v	v	v	*	*	*	*	yes
South Korea	VAT	10.00%	v	v	v	v	v	v	v	v	v	*	*	*	yes
Spain	IVA	21.00%	v	*	v	v	v	v	v	v	*	*	*	*	yes
Sweden	MOMS	25.00%	*	*	*	v	v	v	v	v	*	v	v	v	

Switzerland	MwSt/TVA	8.00%	*	*	v	v	v	v	v	v	v	v	v	v	yes
Turkey	KDV	18.00%	x	x	*	x	v	x	x	x	x	x	x	x	yes
United Kingdom	VAT	20.00%	v	v	v	v	v	v	v	v	*	v	v	v	

Remarks

¹ Australia: refund is only possible through registration for GST

² Cyprus: as from 14-01-2013 the standard vat rate will be 18%

³ Japan: refund is only possible through registration for CT prior to incurring the expenses

⁴ * Subject to some restrictions and limitations

⁵ x Non refundable

⁶ Please note that some countries only refund VAT to a limited number of countries (reciprocity)

Please note this chart is only a guide