

Refundable Items by Country

Global VAT Solutions, LLC

	VAT Name	Standard VAT Rate	Accommodation	Food	Business Entertainment	Trade Show	Taxi	Car Rental	Communications	Professional Fees **
Australia	GST	10	▲	▲	▲	▲	▲	▲	▲	▲
Austria	UST/MWST	20	▲	△		▲	▲		▲	▲
Belgium	TVA/BTW	21	△			▲	▲		▲	▲
Bulgaria *	DDS	20	▲			▲	▲			
Canada	GST/HST/TVQ	7, 7.5, 15	▲			△				△
Croatia *	PDV	22				▲			△	
Cyprus *	FPA	15	▲	▲		▲	▲	▲	▲	▲
Czech Republic *	DPH	19				▲		▲		▲
Denmark	MOMS	25	△	△	△	▲			▲	▲
Estonia *	KM	18	▲	▲		▲	▲	▲	▲	▲
Finland	ALV	22	▲			▲	▲	▲	▲	▲
France	TVA	19.6	△	▲	▲	▲	▲	▲	▲	▲
Germany	UST/MWST	19	▲	▲	△	▲	▲	▲	▲	▲
Greece *	FPA	19				▲				▲
Hungary *	AFA	20	▲			▲	▲	▲	▲	▲
Ireland	VAT	21				▲		▲	▲	▲
Italy *	IVA	20				▲			▲	▲
Japan	Shouhi-zei	5	▲	▲	▲	▲	▲	▲	▲	▲
Latvia *	PVN	18	▲			▲				▲
Lithuania	PVM	18				▲		△	▲	▲
Luxembourg	TVA	15	▲	▲	▲	▲	▲	▲	▲	▲
Malta *	VAT	18				▲				
Netherlands	BTW	19	▲			▲	▲	▲	△	▲
Norway	MVA	25				▲		△	△	▲
Poland *	VAT/PTU	22				▲		△		▲
Portugal	IVA	21				▲			▲	▲
Slovakia *	DPH	19							▲	▲
Slovenia *	DDV	20	△	△	△	▲			▲	▲
South Korea	VAT	10	▲	▲		▲	▲	▲	▲	▲
Spain	IVA	16	▲	▲		▲	△	△	▲	▲
Sweden	MOMS	25	▲	▲	△	▲	△	△	▲	▲
Switzerland	MWST/TVA/IVA	7.6	▲	△	△	▲			▲	▲
Turkey *	KDV	18				▲				
United Kingdom	VAT	15	▲	▲	△	▲	▲	▲	▲	▲

▲ Full refunds are possible.

△ Partial refunds are possible or some restrictions may apply.

* Some restrictions may apply to a non-EU claimant.

** Professional fees may include legal and accounting fees, advertisement, market research, and research & development fees.

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