



# Cash Back VAT Chart

Countries	Local VAT Abbreviation(s)	Rule of Reciprocity	Normal Taxation %	Hotel	Restaurant Meals	Business Entertaining	Conferences	Travel	Transportation	Petrol	Diesel	Exhibitions Trade Fairs	Marketing	Consultants	Car Rental	Lawyer's Fees	Telecommunication	Training Courses
Austria	UST/MWST		20	●	⊕		●	●	●		⊕	●	●	⊖		⊖	⊖	●
Belgium	TVA/BTW		21	⊕			●	⊕	⊕	⊕	⊕	●	●	●	⊕	●	●	●
Bosnia & Herzeg.	PDV		17									●						
Bulgaria	DDS	Yes	20	●	⊕		●	⊕	●			●	●		●		⊕	●
Canada	GST/TVQ		6-14	⊕			⊕					●						
Croatia <sup>1</sup>	PDV		23									●						
Cyprus	FPA	Yes	15	⊖	●		●	●	●	●	●	●	●	●	●	●	●	●
Czech Republic <sup>2</sup>	DPH	Yes	20	⊕			●	⊕	●	⊕	●	●	⊕	●	⊕	●	⊕	●
Denmark	MOMS		25	⊕	⊕		●	●	●	⊕	⊕	●	⊖	⊖		●	⊖	●
Estonia <sup>3</sup>	KM	Yes	20	⊖			●	●	●	●	●	●	●	●	⊕	●	●	●
Finland <sup>4</sup>	ALV		22	⊖			●	⊖	●	⊕	⊕	●	⊖	⊖	⊕	⊖	⊕	●
France/ Monaco	TVA		19.6	⊕	●	●	●		●		⊕	●	●	●		●	●	●
Germany <sup>4</sup>	MWST	Yes	19(16)	⊖	●	●	●	●	●	⊕	⊕	●	⊖	⊖	●	⊖	⊖	●
Great Britain <sup>5</sup>	VAT		17.5	●	●		●	⊕		●	●	●	⊖	⊖	●	⊖	⊖	●
Greece	FPA	Yes	19				●				⊕	●	●	●		⊖	●	●
Hungary <sup>6</sup>	ÁFA	Yes	25	⊖			●	●	●		●	●	⊖	⊖		⊖	⊖	●
Iceland	VSK		24.5	⊖			●		●	●	●	●	●	●		●	●	⊖
Ireland <sup>7</sup>	VAT		20	⊕			●		●		●	●	⊕				⊖	⊕
Israel	VAT		18	⊖			⊖					⊖			⊖			
Italy	IVA	Yes	20	⊖	⊖		●		●	⊕	⊕	●	⊕	⊖	⊕	⊖	⊕	●
Korea	VAT	Yes	10	⊕	⊕								⊕				⊕	
Latvia	PVN	Yes	21	●			●	⊕	●	●	●	●	⊖	⊖	●	⊖	●	●
Lithuania <sup>10</sup>	PVM	Yes	21	●			●	⊕	●	●	●	⊕	⊖	⊖		⊖	⊕	●
Luxembourg	TVA		15	●	●	●	●	●	●	●	●	●	⊖	⊖	⊕	⊖	⊖	●
Macedonia	DDV	Yes	18				●		●		●	●	●	●	●	●	●	●
Malta	VAT	Yes	18	⊖	⊕		●	⊕	●	⊕	⊕	●	●	⊖		⊖	●	●
Netherlands	BTW		19	⊖			●	●	●	●	●	●	●	●	●	⊖	●	●
Norway	MVA		25	⊖					●	⊕	⊕	⊖	⊖	⊖	⊕	⊖	⊖	⊖
Poland	VAT/PTU	Yes	22			●	●	●	●	⊕	⊕	●	●	●	⊕	●	●	●
Portugal	IVA	Yes	20	⊕	⊕		●		⊕		⊕	●	⊖	⊖		⊖	⊖	⊖
Romania	TVA	Yes	19	⊖			●			●	●	●	●				●	
Serbia	PDV	Yes	18									●						
Slovakia	DPH	Yes	19	●			●	⊕	●	●	●	●	⊖	⊖		⊖	⊖	●
Slovenia	DDV	Yes	20				⊕		●		⊕	●	⊖	⊖	⊖	⊖	⊖	●
Spain <sup>9</sup>	IVA	Yes	16	●	⊖	●	●	●	●	●	●	●	⊖	⊖	⊕	●	●	●
Sweden	MOMS		25	⊖	⊕	⊕	●	⊖	●	●	●	●	⊖	⊖	⊕	⊖	●	●
Switzerland	MWST/TVA/IVA	Yes	7.6	●	⊕		●	●	●	●	●	●	●	●	●	●	●	●

Examples of items for which VAT may be refunded

Feb 2010\_draft

● = Refundable   ⊕ = Restrictions apply   ⊖ = Refundable, reduced VAT rate applies   ⊖ = VAT exempt/zero rated, refundable from supplier  
 VAT Chart Notes:

(1) Croatia: VAT rate was 22% up to 31 Dec 2009

(2) Czech Republic VAT rate was 19% up to 31 Dec 2009. Reduced rate increased from 9% to 10% from 1 Jan 2010.





- (3) Estonia VAT rate was 18% up to 30 June 2009, from 1 Jan 2009 hotel VAT rate was increased from 5% to 9%.
- (4) Germany: from 1 Jan 2010 reduced VAT rate of 7% applies to Hotel services.
- (5) Great Britain VAT rate was reduced to 15% between 1 Dec 2008 and 31 Dec 2009.
- (6) Hungary VAT rate was 20% up to 30 June 2009, from 1 July 2009 hotel VAT rate was decreased from 20% to 18%.
- (7) Ireland VAT was 21.5% between 1 Oct 2008 and 31 Dec 2009.
- (8) Finland VAT rate will increase to 23% from 1 July 2010
- (9) Spain VAT rate will increase to 18% from 1 July 2010, reduced rate will increase from 1% to 8%.
- (10) Lithuania VAT rate was 19% up to 31 August 2009.

