




# CASH BACK VAT CHART

 Countries	Local VAT Abbreviation(s)	Rule of Reciprocity	Normal Taxation %	Hotel	Restaurant Meals	Business Entertaining	Conferences	Travel (Taxi, Public)	Transportation (Goods)	Petrol	Diesel	Exhibitions Trade Fairs	Marketing	Consultants	Car Rental	Lawyer's Fees	Telecommunication	Training Courses
Austria	UST/MWST		20	⓪	⊕		⊕	⓪	⊕⓪		⊕	⊕	⓪	⓪		⓪	⓪	●
Belgium	TVA/BTW		21	⊕	⊕		⊕	⊕	⊕	⊕	⊕	⓪	⓪	⓪	⊕	⓪	⓪	⊕
Bulgaria	DDS	Yes	20	⊕	⊕		●	⊕	●	⊕	⊕	●	⊕	⓪	⊕	⓪	⓪	●
Croatia	PDV	Yes	25	●	●		●	●	●	●	●	●	●	●	●	●	●	●
Cyprus	FPA	Yes	19	⊕	●			●	●	●	●	●	●	●	●	●	●	●
Czech Republic	DPH	Yes	21	⊕			●	⊕	●	⊕	⊕	●	⊕	⓪	⊕	⓪	⓪	●
Denmark	MOMS		25	●	⊕		⊕		●	⊕	⊕	⊕	⓪	⓪		⓪	⓪	⊕
Estonia	KM	Yes	20	⓪			⊕	⓪	●	●	●	⊕	⓪	⓪	●	⓪	⓪	⊕
Finland	ALV		24	⓪			⊕	⓪	●	●	●	⊕	⓪	⓪	●	⓪	⓪	⊕
France/ Monaco	TVA		20	⊕	⓪	⊕	⊕		⓪		⊕	⊕	⓪	⓪		⓪	⓪	⊕
Germany	MWST	Yes	19	⓪	●	●	●	●	⓪	⊕	⊕	⊕	⓪	⓪	●	⓪	⓪	●
Great Britain	VAT		20	●	●		●	⊕	●	●	●	⊕	⓪	⓪	●	⓪	⓪	⊕
Greece	FPA	Yes	24				⊕				⊕	●	⓪	⓪		⓪	⓪	⓪
Ireland	VAT		23	⊕			⊕		●	⊕	⊕	⊕	⓪	⓪		⓪	⓪	⊕
Italy	IVA	Yes	22	⓪	⓪		⊕	⊕	●	⊕	⊕	⊕	⓪	⓪	⊕	⓪	⓪	⊕
Latvia	PVN	Yes	21	●			●	●	●	⊕	⊕	●	⓪	⓪	⊕	⓪	●	●
Lithuania	PVM	Yes	21	⓪	⊕	⊕	●	⊕	⓪	●	●	●	⓪	⓪	⊕	⓪	⓪	⓪
Luxembourg	TVA		17	●	●	●	●	●	●	●	●	●	⓪	⓪	⊕	⓪	⓪	●
Malta	VAT		18	⓪	⊕		⊕	⊕	●	⊕	⊕	⊕	⓪	⓪	⊕	⓪	⓪	⊕
Netherlands	BTW		21	⓪			●	●	●	●	●	⊕	⓪	⓪	●	⓪	●	⊕
Norway	MVA		25	⓪			⊕		●	⊕	⊕	●	⓪	⓪	⊕	⓪	⓪	●
Poland	VAT/PTU	Yes	23			●	●	●	⊕	⊕	⊕	●	⓪	⓪	⊕	⓪	⓪	⊕
Portugal	IVA	Yes	23	⊕	⊕	⓪	●	⊕	⊕		⊕	●	⓪	⓪	⊕	⓪	⓪	⓪
Romania	TVA	Yes	20	⓪			●			●	●	●	⓪		⊕		⓪	
Slovakia	DPH	Yes	20	●			●	⊕	●	●	●	●	⓪	⓪		⓪	⓪	⓪
Slovenia	DDV	Yes	22				⊕		●		⊕	●	⓪	⓪	⊕	⓪	⓪	●
Spain	IVA	Yes*	21	⓪	⓪		⓪	⓪	●	●	●	⓪	⓪	⓪	⊕	⓪	●	⊕
Sweden	MOMS		25	⓪	⊕	⊕	⊕	⓪	●	●	●	⊕	⓪	⓪	⊕	⓪	⓪	⊕
Switzerland	MWST/TVA/IVA	Yes	8	⓪	●		●	●	●	●	●	●	●	⓪	●	⓪	●	●

Examples of items for which VAT may be refunded

June 2016

● = Refundable   ⊕ = Restrictions apply   ⓪ = Refundable, reduced VAT rate applies

