

VAT REFUND REGARDLESS RECIPROCIITY

COUNTRIES	Local VAT Abbr.	Reciprocity	Hotel (%)	Restaurant meals (%)	Car rental (%)	Fuel (%)	Taxis (%)	Public Transport (%)	Leased Lines (%)	Professional Fees (%)	Conferences, Trade Shows (%)	Training Courses Seminars (%)	Tooling costs (%)	Warranty costs (%)	Comments
Austria	UST/MWST	Full	10*	10*	NR	20*	10	10	20	20	20	20	20	20	Fuels for private use = NR
Belgium	TVA/BTW	Full	6*	12*	21*	21*	6	6	21	21	21	21	21	21	
Canada	GST	Full	NR	NR	NR	NR	NR	NR	NR	NR	5/13	NR	NR	NR	1 year from date of invoice / event
Denmark	MOMS	Full	25*	25*	25*	25*	0	0	25	25	25	25	25	25	
Finland	ALV	Full	10	NR	24*	24*	10	10	24	24	24	24	24	0	
France	TVA	Full	5.5*	5.5	NR	20*	NR	NR	20	20	20	20	20	20	
Iceland	VSK	Full	24	NR	NR	24*	0	0	24	24	24	24/0	BA	BA	
Ireland	VAT	Full	9*	NR	NR	23*	NR	0	23	23	23	23	23/0	23	Posibility for 4 years retroactivity
Luxembourg	TVA	Full	3	3	17*	17	3	3	17	17	17	17	17	17	
Malta	VAT		7*	5/18*	18*	18*	18*	0	18	18	18	18	18	18	
Netherlands	BTW	Full	6	NR	21*	21	6	6	21	21	21	21	21	21	5 years retroactivity
Norway	MVA	Full	10	NR	NR	25*	10*	10*	0	25*	25*	0	25	0	
Sweden	MOMS	Full	12*	25/12*	25*	25*	6	6	25	25	25	25	25	25	
UK	VAT	Full	20	20*	20*	20	0	0	20	20	20	20	0/20	20	20% as per 4/1/2011
* = Refundable with Restrictions				BA = Will be Announced		NR = Non Refundable				0 = VAT Exempted / Zero Rated - Refundable from Supplier					



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