




# CASH BACK VAT CHART

																			
<b>Countries</b>	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	Ⓡ	⊕		⊕	Ⓡ	⊕		⊕	⊕	Ⓡ	Ⓡ		Ⓡ	Ⓡ	●	
Belgium	TVA/BTW		21	⊕	⊕		⊕	⊕	⊕	⊕	⊕	Ⓡ	Ⓡ	Ⓡ	⊕	Ⓡ	Ⓡ	⊕	
Bosnia & Herzeg.	PDV		17									●							
Bulgaria	DDS	Yes	20	⊕	⊕		●	⊕	●	⊕	⊕	●	⊕	Ⓡ	⊕	Ⓡ	Ⓡ	●	
Canada	GST/TVQ		5-15	⊕			⊕					●							
Croatia	PDV	Yes	25	⊕	●		●	●	●	●	●	●	●	●	●	●	●	●	
Cyprus	FPA	Yes	19	●	●		●	●	●	●	●	●	●	●		●	●	●	
Czech Republic	DPH	Yes	21	⊕			●	⊕	●	⊕	⊕	●	⊕	Ⓡ	⊕	Ⓡ	⊕	●	
Denmark	MOMS		25	●	⊕		⊕		●	⊕	⊕	⊕	Ⓡ	Ⓡ		Ⓡ	Ⓡ	⊕	
Estonia	KM	Yes	20	Ⓡ			⊕	Ⓡ	●	●	●	⊕	Ⓡ	Ⓡ	●	Ⓡ	Ⓡ	⊕	
Finland	ALV		24	Ⓡ			⊕	Ⓡ	●	●	●	⊕	Ⓡ	Ⓡ	●	Ⓡ	Ⓡ	⊕	
France/ Monaco	TVA		20	⊕	Ⓡ	⊕	⊕		Ⓡ		⊕	⊕	Ⓡ	Ⓡ		Ⓡ	Ⓡ	⊕	
Germany	MWST	Yes	19	Ⓡ	●	●	●	●	Ⓡ	⊕	⊕	⊕	Ⓡ	Ⓡ	●	Ⓡ	Ⓡ	●	
Great Britain	VAT		20	●	●		●	⊕	●	●	●	⊕	Ⓡ	Ⓡ	●	Ⓡ	Ⓡ	⊕	
Greece	FPA	Yes	23				⊕				⊕	●	Ⓡ	Ⓡ		Ⓡ	Ⓡ	Ⓡ	
Hungary	ÁFA	Yes	27	Ⓡ			⊕	⊕	●		⊕	⊕	Ⓡ	Ⓡ	⊕	Ⓡ	Ⓡ	●	
Iceland	VSK		24	Ⓡ			●		●	●	●	●	●	Ⓡ		Ⓡ	Ⓡ	●	
Ireland	VAT		23	⊕			⊕		●	⊕	⊕	⊕	Ⓡ	Ⓡ		Ⓡ	Ⓡ	⊕	
Israel	VAT		18	Ⓡ			Ⓡ					Ⓡ			Ⓡ				
Italy	IVA	Yes	22	Ⓡ	Ⓡ		⊕	⊕	●	⊕	⊕	⊕	Ⓡ	Ⓡ	⊕	Ⓡ	Ⓡ	⊕	
Korea	VAT	Yes	10	⊕	⊕								⊕				⊕		
Latvia	PVN	Yes	21	●			●	●	●	⊕	⊕	●	Ⓡ	Ⓡ	⊕	Ⓡ	●	●	
Lithuania	PVM	Yes	21	Ⓡ	⊕	⊕	●	⊕	Ⓡ	●	●	●	Ⓡ	Ⓡ	⊕	Ⓡ	Ⓡ	Ⓡ	
Luxembourg	TVA		17	●	●	●	●	●	●	●	●	●	Ⓡ	Ⓡ	⊕	Ⓡ	Ⓡ	●	
Macedonia	DDV		18				●		●	●	●	●	●	●	●	●	●	●	
Malta	VAT		18	Ⓡ	⊕		⊕	⊕	●	⊕	⊕	⊕	Ⓡ	Ⓡ	⊕	Ⓡ	Ⓡ	⊕	
Netherlands	BTW		21	Ⓡ			●	●	●	●	●	⊕	Ⓡ	Ⓡ	●	Ⓡ	●	⊕	
Montenegro	PDV		19	●	●	●	⊕	●	●	●	●	●	●	●	●	●	●	●	
Norway	MVA		25	Ⓡ			⊕	●	●	⊕	⊕	●	Ⓡ	Ⓡ	⊕	Ⓡ	Ⓡ	●	
Poland	VAT/PTU	Yes	23			●	●	●	⊕	⊕	⊕	●	Ⓡ	Ⓡ	⊕	Ⓡ	Ⓡ	⊕	
Portugal	IVA	Yes	23	⊕	⊕	Ⓡ	●	⊕	⊕		⊕	●	Ⓡ	Ⓡ	⊕	Ⓡ	Ⓡ	Ⓡ	
Romania	TVA	Yes	20	Ⓡ			●			●	●	●	Ⓡ				Ⓡ		
Serbia	PDV	Yes	20	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	
Slovakia	DPH	Yes	20	●			●	⊕	●	●	●	●	Ⓡ	Ⓡ		Ⓡ	Ⓡ	Ⓡ	
Slovenia	DDV	Yes	22				⊕		●		⊕	●	Ⓡ	Ⓡ	⊕	Ⓡ	Ⓡ	●	
Spain	IVA	Yes*	21	Ⓡ	Ⓡ		Ⓡ	Ⓡ	●	●	●	Ⓡ	Ⓡ	Ⓡ	⊕	Ⓡ	●	Ⓡ	
Sweden	MOMS		25	Ⓡ	⊕	⊕	⊕	Ⓡ	●	●	●	⊕	Ⓡ	Ⓡ	⊕	Ⓡ	●	⊕	
Switzerland	MWST/TVA/IVA	Yes	8	Ⓡ	●		●	●	●	●	●	●	●	Ⓡ	●	Ⓡ	●	●	

Examples of items for which VAT may be refunded

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● = Refundable   ⊕ = Restrictions apply   Ⓡ = Refundable, reduced VAT rate applies  
 Ⓡ = VAT exempt/zero rated (reverse charge rule applies)

