




# VAT Chart

 Countries	Local VAT Abbreviations(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	Telephone	Training Courses
Austria	UST/MWST		20%	●	⊕		●	●	●		●	●	●	○		○	●	●
Belgium	TVA/BTW		21%				●	⊕	⊕	⊕	⊕	●	●	●	⊕	●	●	●
Bulgaria	DDS	Yes	20%	●								●					⊕	
Canada	GST/TVQ		7-15%	●			⊕					●						
Croatia	PDV	Yes	22%									●						
Cyprus	FPA	Yes	15%	●	●		●	●	●	●	●	●	●	●	●	●	●	●
The Czech Rep.	DPH	Yes	19%	⊕	⊕	⊕	●	⊕	●	⊕	●	●	●	●	●	●	⊕	●
Denmark	MOMS		25%	⊕	⊕		●		●	⊕	⊕	●	○	○		●	●	●
Estonia	KM	Yes	18%				●	●	●	●	●	●	●	●	⊕	●	●	●
Finland	ALV		22%	●			●	●	●	⊕	⊕	●	○	○	⊕	○	⊕	●
France/ Monaco	TVA		19.6%	⊕	●	●	●		●		⊕	●	●	●		●	●	●
Germany	MWST	Yes	16%	●	●	⊕	●	●	●	⊕	⊕	●	○	○	●	○	○	●
Great Britain	VAT		17.5%	●	●		●	●		●	●	●	○	○	●	○	○	●
Greece	FPA	Yes	19%				●				⊕	●	●	●		○	●	●
Hungary	ÁFA	Yes	25%	●			●	●	●		●	●	○	○	○	○	○	●
Iceland	VSK		24.5%	●			●		●	●	●	●	●	●		●	●	○
Ireland	VAT		21%				●		●		●	●	⊕				○	⊕
Israel	VAT		18%	○			○					○			○			
Italy	IVA	Yes	20%				●	●	●	⊕	⊕	●	○	○	⊕	○	⊕	●
Korea		Yes	10%	●	●	⊕	●	●	●	●	●	●	●	●			●	
Latvia	PVN	Yes	18%	●	⊕	⊕	⊕	●	●	●	●	⊕	○	○	●	○	●	●
Lithuania	PVM	Yes	18%	●	●	⊕	●	⊕	●	●	●	●	●	●	●	●	●	●
Luxembourg	TVA		15%	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
Macedonia	DDV	Yes	18%				●		●		●	●	●	●	●	●	●	●
Malta	VAT	Yes	18%	●	⊕	⊕	●		●	⊕	⊕	●	●	●	⊕	●	●	●
The Netherlands	BTW		19%	●			●	●	●	●	●	●	●	●	●	●	●	●
Norway	MVA		25%						●	⊕	⊕	○	●	●	⊕	●	●	○
Poland	VAT/PTU	Yes	22%			●	●	●	●	⊕	⊕	●	●	●	●	●	●	●
Portugal	IVA	Yes	21%	⊕	⊕		●		⊕		⊕	●	○	○		○	○	○
Slovakia	DPH	Yes	19%	●			●		●	⊕	⊕	●	●	●		●	●	●
Slovenia	DDV	Yes	20%				●		●	⊕	⊕	●	●	●		●	●	●
Spain	IVA	Yes	16%	⊕	⊕	●	●	●	●	●	●	●	○	○	●	●	●	●
Sweden	MOMS		25%	●	⊕	⊕	●	●	●	●	●	●	○	○	⊕	○	●	●
Switzerland	MWST/TVA/IVA	Yes	7.6%	●	⊕		●	●	●	●	●	●	●	●	●	●	●	●
Turkey	KDV	Yes	18%						⊕	●	●	●						

Examples of items for which VAT may be refunded:

- = Refundable
- ⊕ = Restrictions apply
- = VAT exempt/zero rated – refundable from supplier

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