

VAT REFUND INFORMATION CHART												
No.	COUNTRY, CODE, TAX CURRENCY	STD VAT	Deadline	Standard items eligible for VAT Refund and relevant VAT percentage								
				Hotel	Meals	Car Rental	Petrol	Public Transport	Taxis	Phone	Conferences Trade-shows	Training
1	AUSTRIA - AT, MwSt, €	20%	30 Jun	Y 10%	Y 10%	No	No	Y 10%	Y 10%	10/20	Y 20%	Y 20%
2	BELGIUM - BE, BTW, €	21%	30 Sep	§	No	Y 21% Ω	Y 21% Ω	Y 6%	Y 6%	Y 21%	Y 21%	Y 21%
3	DENMARK - DK, MVD, DKr	25%	30 Jun	Y 25%	Y 25%	No	Y 25%	No	No	Y 25%	Y 25%	Y 25%
4	FINLAND - FI, ALV, €	24%	30 Jun	Y 10%	No	Y 24%	Y 24%	Y 10%	Y 10%	Y 24%	Y 24%	Y 24%
5	FRANCE - FR, TVA, €	20%	30 Jun	§	Y 10%	No	No	No	No	Y 20%	Y 20%	Y 20%
6	GERMANY - DE, MwSt, €	19%	30 Jun	Y 7%	Y 19%	Y 19%	No	Y 7/19%	Y 7/19%	Y 19%	Y 19%	Y 19%
7	IRELAND - IE, VAT, €	23%	30 Jun	Y 8%	No	No	No	No	No	Y 23%	Y 23%	Y 23%
8	ITALY - IT, IVA, € - Fiscal Rep.	22%	30 Jun	10%						Y	Y	Y
9	ICELAND - IS, VSK, ISK	7/24%	30 Jun	Y	No	No	No	No	No	Y 24%		24%
10	JAPAN - JP, GST, Yen - Registration	8%	30 Jun	Y	Y	Y	Y	Y	Y	Y	Y	Y
11	SOUTH KOREA - KR, VAT, Won	10%	30 Jun	Y 10%	Y 10%	No	No	No	No	Y 10%	Y 10%	Y 10%
12	LUXEMBOURG - LU, TVA, €	17%	30 Jun	Y 3%	Y 3%	15/17%	15/17%	Y 3%	Y 3%	No	15/17%	15/17%
13	NETHERLANDS - NL, BTW, €	21%	30 Jun	Y 6%	No	Y 21%	Y 21%	6/21%	6/21%	Y 21%	Y 21%	Y 21%
14	SPAIN - ES, IVA, € Exhibitions	10/21%	30 Sep	Y 10%	Y 10%	Y 21%	Y 21%	Y 10%	No	Y 21%	Y 10%	Y 21%
15	SWEDEN - SE. MOMS, SEK, SKr	25%	30 Jun	Y 12%	Y 12%	Y 25% Ω		Y 6%	Y 6%	Y 25%	Y 25%	Y 25%
16	SWITZERLAND - CH. MWST/TVA CHF	7.7%	30 Jun	Y 3.7%	Y 7.7%	Y 7.7%	No	No	No	No	Y 7.7%	Y 7.7%
17	UNITED KINGDOM - GB, GST/HST £	20%	31 Dec	Y 20%	Y 20%	Y 20%	Yes	No	No	Yes	Yes	Yes
18	CANADA - CA, GST/HST C\$	5/10%	30 Jun	Y	Y	Y	Yes	No	No	Yes	Yes	Yes

**Note:** while every care has been taken to ensure the accuracy of the data, it should be noted that Governments could change the rates with, or without notice. It must also be noted that various VAT Authorities may at times interpret the regulations in ways that may be different to common understanding.

Italy needs the appointment of a local Fiscal Representative. Japan requires pre-registration. Spain applies rule of reciprocity; to other countries, Spain will only refund on Exhibitions and Trade Shows. § - No refund for employees. Ω - 50% only refundable. Δ - 80% refundable.

# What is Refundable?

Travel Expenses	Meeting Expenses	Professional Fees	Interco. Charges	Others
Hotels	Seminars	Legal	IT Telecom	Relocation
Car Rentals	Conferences & Events	Clinical Trials	Shared Services	AP Invoices
Transportation	Training	Marketing Advertising	Mgmt. Services	Courier
Meals	Trade Shows	R & D	Technical Fees	Installation

**Note:** VAT rates within a country can vary on different items. Not all countries refund on all the above items