

VAT CHART



Meridian VAT Reclaim Issue Date : January 2012	Hotel %	Meals %	Car rental %	Petrol%	Diesel%	Taxis %	Public Transport %	Line Rental	Prof Fees %	Conferences, Trade Shows %	Training Courses Seminars %	Tooling costs %	Warranty costs %
Austria (UST / MWST)	10	10*	nr	nr	20*	10	10	20	20	20	20	20	20
Belgium (TVA / BTW)	6*	12*	21*	21*	21*	6	6	21	21	21	21	21	21
Bulgaria (VAT)	20	20*	nr	20*	20*	nr	20	20	20	20	20	20	20
Canada (GST)	nr	nr	nr	nr	nr	nr	nr	nr	nr	5/13	nr	nr	nr
Croatia (PDV)	nr	nr	nr	nr	nr	nr	nr	nr	nr	23	nr	nr	nr
Cyprus (FPA)	5*	15/8*	15*	15	15	8	5/8	15	15	15	15	15	15
Czech Republic (DPH)	14	nr	20	20	20	20	14	20*	20	20	20	20	20
Denmark(MOMS)	25*	25*	25*	25*	25*	0	0	25	25	25	25	25	25
Estonia (KM)	9*	20*	20*	20	20	20	20	20	20	20	20	20	20
Finland (ALV)	9	nr	23*	23*	23*	9	9	23	23	23	23	23	0
France (TVA)	7	7	nr	nr	19.6*	nr	nr	19.6	19.6	19.6	19.6	19.6	19.6
Germany (MWST)	7	19/7	19	19*	19*	19/7	7	19	19	19	19	19	19
Greece (FPA)	nr	nr	nr	nr	nr	nr	nr	23	23	23	23	23	23/0
Hungary (AFA)	27	nr	nr	nr	27*	nr	27	27*	27	27	27	27	27
Iceland (VSK)	25.5	nr	nr	25.5*	25.5*	0	0	25.5	25.5	25.5/0	tba	tba	tba
Ireland (VAT)	13.5*	nr	nr	nr	23*	0	0	23	23	23	23	23/0	23
Italy (IVA)	10	21	21*	21*	21*	nr	nr	21	21	21/10	21	21	21
Korea (VAT)	10	10	nr	nr	nr	nr	nr	10	nr	nr	nr	nr	nr
Latvia (PVN)	12*	22	22*	22	22	22	12	22	22	22	22	22	22
Liechtenstein (MWST)	3.6	7.6*	7.6*	7.6*	7.6	7.6	7.6	7.6*	7.6*	7.6*	7.6*	7.6	7.6
Lithuania (PVM)	21	21*	nr	21*	21*	nr	21	21	21	21	21	21	21
Luxembourg (TVA)	3	3	15*	15	15	3	3	15	15	15	15	15	15
Malta	5*	5/18*	18*	18*	18*	18*	0	18	18	18	18	18	18
Monaco (TVA)	5.5*	19.6/5.5	nr	nr	19.6*	nr	nr	19.6	19.6	19.6	19.6	19.6	19.6
Netherlands (BTW)	6	nr	19*	19	19	6	6	19	19	19	19	19	19
Norway (MVA)	8	nr	nr	25*	25*	8*	8*	0	25*	25*	0	25	0
Poland (PTU)	nr	nr	23*	23*	23*	8	8	23	23	23	23	23	23
Portugal (IVA)	6*	13*	23*	23*	23*	6*	6*	23	23	23	23	23	23
Romania (TVA)	9	24	24	24	24	24	24	24	24	24	24	24	24
Serbia	18*	nr	nr	nr	nr	nr	nr	nr	nr	18*	nr	nr	nr
Slovak Republic (DPH)	20*	nr	nr	20	20	20	20	20	20	20	20	20	20
Slovenia (DDV)	nr	nr	nr	nr	nr	nr	8.5	20	20	20	20	20	20
Spain (IVA)	8*	8*	18*	18*	18*	8	8	18	18	8	18	18	18
Sweden (MOMS)	12*	25/12*	25*	25*	25*	6	6	25	25	25	25	25	25
Switzerland (MWST)	3.8/8*	2.5/8*	8	8*	8*	8	8	8*	8*	8*	8	8	8
Turkey	nr	nr	nr	18*	18*	nr	nr	nr	nr	18*	nr	nr	nr
UK (VAT)	20	20*	20*	20	20	0	0	20	20	20	20	0/20	20

Please note this chart is only a guide.

Legend

EU Member States

Non-EU Countries

tba = to be advised

nr = non-reclaimable items

0 = zero-rated items or exempt

* = restrictions apply (Please contact your Client Services Manager or Dublin Technical Representatives for further information)

t = temporary decrease in VAT rate (Please contact your Client Services Manager or Dublin Technical Representatives for further information)

NB => T&E expenses. Please ensure that invoices are issued in the name and address of the claimant company and provide documentary evidence stating that the expenses incurred are directly related to business activities.

Special Note: Refunds are also possible in Japan and Australia via VAT registration (all invoices should carry the company name and address of the recipient of the service)