


































Country	Period	Reciprocity may apply	Bus / Train	Car Hire	Entry to event	Fuel	Hotel	Meals - entertaining	Meals - Self	Taxi	Company Name required
 Austria	1 calendar year to 30th June		10%	NR	20%	NR	10%	10%	10%	10%	Yes, over €150
 Belgium	1 calendar year to 30th September		6%	21%	21%	21%	6%	NR	NR	6%	Yes, over €125
 Bulgaria	1 calendar year to 30th June	Yes	NR	20%	20%	20%	9%	NR	20%	NR	Yes
 Croatia	1 calendar year to 30th June	Yes	25%	NR	NR	NR	13%	25%	25%	NR	Yes
 Cyprus	1 calendar year to 30th June		9%	19%	19%	19%	9%	9%	9%	9%	Yes, over €185
 Czech Republic	1 calendar year to 30th June		NR	21%	21%	21%	15%	NR	NR	21%	Yes, over €395
 Denmark	1 calendar year to 30th September		NR	25%	25%	25%	25%	25%	25%	25%	Yes, over €134
 Estonia	1 calendar year to 30th September	Yes	20%	20%	20%	20%	9%	20%	20%	20%	Yes, over €160
 Finland	1 calendar year to 30th June		10%	24%	24%	24%	10%	NR	NR	24%	Yes, over €250
 France	1 calendar year to 30th June		NR	NR	20%	NR	10%	10%	10%	NR	Yes
 Germany	1 calendar year to 30th June	Yes	19%	19%	19%	7%	19%	19%	19%	7% / 19%	Yes, over €150
 Greece	1 calendar year to 30th September	Yes	NR	NR	23%	NR	NR	NR	NR	NR	Yes
 Hungary	1 calendar year to 30th September	Yes	27%	27%	27%	27%	18%	NR	NR	27%	Yes
 Iceland	6 years		11%	11%	24%	24%	11%	11%	11%	11%	No
 Ireland	1 calendar year to 30th June		NR	NR	23%	NR	NR	NR	NR	NR	Yes
 Italy	1 calendar year to 30th September	Yes	NR	22%	22%	NR	22%	10%	10%	NR	Yes
 Latvia	1 calendar year to 30th June	Yes	12%	21%	21%	21%	12%	21%	21%	12%	Yes, over €142
 Lithuania	1 calendar year to 30th June	Yes	21%	NR	21%	21%	9%	21%	21%	21%	Yes
 Luxembourg	1 calendar year to 30th June		17%	17%	17%	17%	3%	17%	17%	3%	Yes, over €100
 Malta	1 calendar year to 30th June		NR	18%	18%	18%	7%	18%	18%	18%	Yes, over €100
 Norway	1 calendar year to 30th September		12% / 25%	25%	25%	25%	12%	12%	12%	25%	Expense report required
 Poland	1 calendar year to 30th September	Yes	23%	23%	23%	23%	23%	NR	NR	23%	Yes, except for single ticked docs.
 Portugal	1 calendar year to 30th September	Yes	NR	NR	23%	23%	NR	NR	NR	NR	Yes
 Romania	1 calendar year to 30th September		19%	19%	5%	19%	9%	9%	9%	19%	Yes
 Slovakia	1 calendar year to 30th June	Yes	20%	20%	20%	20%	10%	20%	20%	20%	Yes, over €1,659.70
 Slovenia	1 calendar year to 30th June		9.5%	22%	9.5%	22%	9.5%	9.5%	9.5%	9.5%	Yes
 South Korea	1 calendar year to 30th June		NR	NR	NR	NR	10%	NR	NR	NR	No
 Spain	1 calendar year to 30th September		10%	21%	21%	21%	10%	10%	10%	10%	Yes
 Sweden	1 calendar year to 30th June		6%	25%	25%	25%	12%	12%	12%	6%	Yes, over 4,000 SEK
 Switzerland	1 calendar year to 30th June	Yes	7.7%	7.7%	7.7%	7.7%	3.7%	7.7%	7.7%	7.7%	Yes
 The Netherlands	5 calendar years to 30th September		9%	21%	6%	21%	9%	NR	NR	9% / 21%	Yes, except for small receipts
 UAE	1 Calendar year to 2nd October	Yes	NR	5%	5%	5%	5%	5%	5%	NR	No
 UK	Split calendar year to 31st December		NR	20%	20%	20%	20%	20%	20%	NR	No

WAY2VAT is the only company today that provides a fully automated end to end VAT reclaim solution and an expense management ecosystem. Our patented and revolutionary artificial intelligence technology and "AIA" (Automated Invoice Analyzer) capabilities enables our one-click to claim solution for invoice capturing and travel report generation. WAY2VAT's cloud-based solution and big data analytics is available on smartphones and on the web...anytime, anywhere and in any language

This chart is intended only as a guide. Other restrictions can and do apply depending upon in country legislation and its application.

NR = Not Recoverable / no VAT charged