

Countries that allow Corporate VAT Reclaim

COUNTRY	FLAG	TAX NAME	RATE	COUNTRY	FLAG	TAX NAME	RATE
Australia**		GST	10%	Leichtenstein		MwSt	7.60%
Austria		MwSt	20%	Luxembourg		TVA	15%
Belgium		MwSt	21%	Malta		VAT	18%
Canada		GST	5%	Monaco Pr.		TVA	19.60%
Croatia		PDV	23%	Netherlands		BTW	19%
Denmark		MOMS	25%	Norway		MVA	25%
Finland		ALV	23%	S. Korea		VAT	10%
France		TVA	19.60%	Spain##		IVA	18%
Germany		MwSt	19%	Sweden		MOMS	25%
Iceland		VSK	25.50%	Switzerland		MwSt	8%
Ireland		VAT	21%	Taiwan R.O.C		VAT	5%
Italy****		IVA	20%	United Kingdom		VAT	# 20%
Japan***		Consumption Tax	5%				

Partial list of VAT refunding countries where Corporate International Travel is done.

- Australia - Refund possible only through registration for GST.
- Japan - Refund possible only through registration for consumption tax prior to incurring the expenses.
- Italy - Prior registration is needed and the registration number needs to be mentioned on the invoice.
- As of Jan. 04, 2011 the VAT rate is 20% in the UK,
- Spain refunds to a very few non EU countries (Canada, Japan, etc, but has prior conditions)

VAT Recovery: Depending on the country, VAT may be refunded on the following:

Travel Expenses : (Hotels, Car Rentals, Ground Transportation, Meals, Banquets)

Seminars, Conferences, Training, Workshops, Tradeshow, Sales & Incentive Meetings, Product Launch, Art Fairs: (All Related Costs)

Wire Transfers & Payments Made to Foreign Vendors: (Purchases from the Overseas Vendors)

Professional Fees: (Legal, Consulting, Marketing, Accounting, Advertising, Acquisition & Merger Fees Etc., Investors Conference Related Costs)

Photo Shoots: (Hiring Local Models, Camera Crews, Photography Related Costs)

Aviation (Private Aircraft): (Ground Handling, Fuel, Landing Fees)

Inter Company Charges: (IT, Telecommunications, Management Services, Training)

Other Expenses: (Relocation Expenses, Audio/Visual Production in Europe, Warranty Services, Tooling and Finishing Works, Installation Services, Parking, Fuel, Overnight Courier Expenses & Telephone Expenses)