

VAT RATES & VAT RECOVERY IN SELECTED EU COUNTRIES

	Austria	Belgium	Bulgaria	Czech Republic	Denmark	Estonia	France	Finland	Germany	Greece	Hungary	Ireland	Italy	Latvia	Lithuania	Luxembourg	Netherlands	Poland	Portugal	Slovakia	Slovenia	Spain	Sweden	UK
	UST/ MWST %	TVA/ BTW %	DDS %	DPH %	MOMS %	KM%	TVA %	ALV %	UST/ MWST %	FPA %	AFA %	VAT %	IVA %	PVN %	PVM %	TVA %	BTW %	VAT %	IVA %	DPH %	DDV %	IVA %	MOMS %	VAT %
Hotel Accommodation	10 √Δ	6 √Δ	7 or 20 √	9	25	5 √	5.5 √Δ	8 √	19 √	9	20 √	13.5	10 √Δ	5 √	5 √	3 √	6 √	7 √Δ	5	19	8.5	7 √	12 √	15 √
Restaurant Meals	10 √Δ	21 √Δ	20	19	25 √Δ	18	19.6 √Δ	22	19 √	9	20	13.5	10 √Δ	18 √	18 √	3 √	6 √Δ	7 √Δ	12	19	20	7 √Δ	25 √Δ	15 √
Telecommunications	20	21 √	20 √Δ	19	25 √	18 √	19.6 √	22 √	19	19	20	21.5 √	20 √Δ	18 √	18 √	15 √	19	22 √	20 √	19	20 √Δ	16 √	25 √	15 √
Exhibitions and Trade Fairs	20 √	21 √	20 √	19 √	25 √	18 √	19.6 √	22 √	19 √	19 √	20 √	21.5 √	20 √	18 √	18 √	15 √	19 √	22 √	20 √	19 √	20 √	16 √	25 √	15 √
Training Courses	20 √	21 √	20 √	19 √	25 √	18 √	19.6 √	22 √	19 √	19 √	20 √	21.5 √	20	18 √	18 √	15 √	19 √	22 √	20 √	19 √	20 √	16 √	25 √	15 √
Conferences	20 √	21 √	20 √	19 √	25 √	18 √	19.6 √	22 √	19 √	19 √	20 √	21.5 √	20 √	18 √	18 √	15 √	19 √	22 √	20 √	19 √	20 √	16 √	25 √	15 √
Business Entertainment	10 or 20 √Δ	21	20	19 √Δ	25	18	5.5 or 19.6 √	22	19 √Δ	19	20	13.5 or 21.5	10 or 20 √Δ	18	18 √Δ	3 or 15 √	6 or 19	7 or 22 √	12 or 20	19	20	7 or 16	25 √Δ	15
Fuel	20 √Δ	21 √Δ	20	19 √	25 √	18 √	19.6 √Δ	22 √Δ	19 √Δ	19 √Δ	20 √Δ	21.5 √Δ	20 √Δ	18 √	18 √	15 √	19 √	22 √Δ	20 √Δ	19 √Δ	20 √Δ	16 √	25 √	15 √
Car Hire	20 √Δ	21 √Δ	20 √	19 √Δ	25	18 √	19.6	22 √Δ	19 √	19	20 √	13.5 √Δ	20 √Δ	18 √	18 √	15 √	19 √	22 √	20	19 √Δ	20	16	25 √	15 √
Domestic Passenger Transport	10 √	6 √Δ	20 √	19	0	18 √	5.5	8 √	7 or 19 √	9	20	0	10 √	5 √	5 √	3 √	6 or 19 √	7 √Δ	5	19 √Δ	8.5	7 √	6 √	0 or 15 √

Key: √ - recovery possible but subject to conditions
 Δ - restrictions apply

Where there is no √, this indicates that recovery of the VAT is not normally possible but there may be circumstances in which a recovery may be achieved.

Note 1 - The UK 15% rate will increase to 17.5% on 1/1/10.

The above is believed to reflect the position at 1 December 2008 and indicates the rate applied to various goods and services but it should be noted that different rates may apply to items falling within the generic headings used. We have attempted to indicate the recoverability or otherwise of VAT incurred but readers should appreciate that this can be a complex area and advice should be taken before any action is taken. No responsibility for loss occasioned to any person acting or refraining from action as a result of the information above can be accepted by Saffery Champness.