

13th Directive Refund Table

Member State of Refund (MSR)	CAR RENTAL	CONFERENCES, TRADE SHOWS	HOTELS	LEASED LINES	FUEL	PROFFESIONAL FEES	PUBLIC TRANSPORT	RESTAURANTS & ENTERTAINMENT	TAXIS	TRAINING COURSES, SEMINARS
AUSTRIA	NO	20%	10%	20%	20% !	20%	10%	10% / 20%	10%	20%
CROATIA	NO	22%	NO	NO	NO	NO	NO	NO	NO	NO
DENMARK	NO	25%	25% (only 25%)	25%	25%	25%	NO	25% (only 25%)	NO	25%
FINLAND	23%	23%	9%	23%	23%	23%	9%	NO	9%	23%
FRANCE	NO	19.6%	5.5% / 19.6% !	19.6%	19.6% (only 80%)	19.6%	NO	5.5%	NO	19.6%
GERMANY	19%	16%	7%	19%	19%	19%	7%	19% & 7%	19 & 7%	19%
ICELAND	NO	24.5%	7% / 24.5%	24.5%	NO	24.5%	NO	NO	NO	24.5%
IRELAND	NO	23%	13.5% !	23%	NO	23%	NO	NO	NO	23%
LITHUANIA	NO	9% / 21%	21%	21%	21%	21% / NO	21%	21% (only 75%)	NO	21%
LUXEMBOURG	15%	15%	3%	15%	15%	15%	3%	3%	3%	15%
MALTA	NO	18%	5%	18%	18%	18%	18%	5% / 18%	18%	18%
MONACO	NO	19.6%	5.5% (only guests)	19.6%	NO	19.6%	NO	19.6%	NO	19.6%
NETHERLANDS	19%	19%	6%	19%	19%	19%	6%	NO	6%	19%
NORWAY	NO	25%	8% !	NO	25%	15%	8%	NO	8%	25%
SWEDEN	25% (only 50%)	25%	25% / 12% !	25%	25%	25%	6%	25% / 12%	6%	25%
SWITZERLAND	7.6% / 8%	7.6% / 8%	3.6% / 3.8%	7.6% / 8%	7.6% / 8%	7.6% / 8%	7.6% / 8%	7.6% / 8%	7.6% / 8%	7.6% / 8%
UK	20%	20%	20%	20%	20%	20%	NO	20%	20%	20%

SPECIAL RULES APPLY TO: CROATIA: Only trade shows refundable FRANCE: Can only claim hotel for guests of our clients - Need LOA**

GERMANY: Need proof of payments for exhibition invoices ICELAND: 13th Directive IRELAND: Need to provide a service LOE* with every claim

NETHERLANDS: Can claim back 5 years NORWAY: 13th Directive SWITZERLAND:

*LOE = Letter of Establishment / **LOA = Letter of Authority

! = can only reclaim under certain conditions.

www.GBBusinessGlobal.com/vattax-reclaim/

