



Интегра груп

Country

Local VAT

Standard VAT rate

Reduced VAT rate

Hotel

Public transport

TAXI

Rent a car

Parking

Transport and freight

Diesel

Petrol

Tele-communications

Restaurants

Business entertainment

Exhibitions, fairs

Conferences

Seminars

Training

Professional Services

Country	Local VAT	Standard VAT rate	Reduced VAT rate	Hotel	Public transport	TAXI	Rent a car	Parking	Transport and freight	Diesel	Petrol	Tele-communications	Restaurants	Business entertainment	Exhibitions, fairs	Conferences	Seminars	Training	Professional Services
Austria	MwSt/UST	20%	10%	√	√	√	*	x	√	*	*	√	*	*	√	√	√	√	0%
Belgium	TVA/BTW	21%	6%	x	*	*	*	*	*	*	*	√	x	x	√	√	√	√	0%
Bulgaria	ДДС	20%	7%	√	*	*	*	*	√	*	*	*	√	x	√	√	√	√	0%
Canada	GST/QST	13%	5%	*	x	x	x	x	x	x	x	x	x	x	*	x	x	x	x
Croatia	PDV	22%	10%	x	x	x	x	x	x	x	x	x	x	x	√	x	x	x	x
Czech Republic	DPH	19%	9%	√	*	*	*	*	√	*	*	√	x	*	√	√	√	√	0%
Cyprus	ΦΠΑ	15%	8%	√	x	x	*	√	√	√	√	*	*	*	*	√	√	√	0%
Denmark	MOMS	25%		*	x	x	*	x	√	*	*	√	*	x	√	√	√	*	0%
Estonia ¹	KM	20%	9%	*	√	√	√	√	√	√	√	√	x	x	√	√	√	√	0%
Finland	ALV	22%	8%	√	√	√	*	√	√	*	*	√	x	x	√	√	√	√	0%
France	TVA	19,6%	5,5%	x	x	x	*	x	√	*	*	√	*	*	√	√	√	√	0%
Germany	MwSt	19%	7%	√	√	√	√	√	√	*	*	√	*	*	√	√	√	√	0%
Greece	ΦΠΑ	19%	9%	x	x	x	x	x	x	*	*	√	x	x	√	*	√	√	0%
Hungary ²	AFA	25%	5% (18%)	√	x	x	*	x	√	x	*	*	x	x	√	√	√	√	0%
Ireland	VAT	21,5%	13,5%	x	x	x	*	*	√	√	*	√	x	x	√	√	*	*	x
Iceland	VSK	24,5%	14%	√	√	x	√	x	√	x	x	√	x	x	√	*	√	√	0%
Italy	IVA	20%	10%	x	x	x	*	*	√	*	*	*	*	x	√	√	√	√	0%
Latvia	PVN	21%	10%	√	*	*	*	*	√	*	*	√	*	*	√	√	√	√	0%
Lithuania	PVM	18%	9%	√	√	x	*	*	√	*	*	√	x	*	√	√	√	√	0%
Liechtenstein	MwSt	7,6%	3,6%	√	*	*	*	*	√	*	*	√	*	*	√	√	√	√	0%
Luxembourg	TVA	15%	6%	*	*	*	*	*	√	*	*	√	*	*	√	*	√	√	0%
Malta	VAT	18%	5%	√	x	x	*	x	x	x	x	x	*	*	√	√	x	x	x
Monaco	TVA	19,6%	5,5%	x	x	x	*	x	√	*	*	√	*	*	√	√	√	√	0%
Netherlands	BTW	19%	6%	√	√	√	*	√	√	√	√	√	x	x	√	√	√	√	0%
Norway	MVA	25%	14%	√	√	√	*	*	√	*	*	√	x	x	√	√	*	*	0%
Poland	PTU	22%	7%	*	*	x	*	x	√	*	*	√	*	x	√	*	√	√	0%
Portugal	IVA	20%	5%	*	*	x	*	x	√	x	*	x	*	x	*	*	√	√	0%
Romania	TVA	19%	9%	*	x	x	*	x	√	*	*	*	x	x	√	√	√	√	0%
Slovakia	DPH	19%	10%	√	*	*	*	*	√	*	*	√	*	x	√	√	√	√	0%
Slovenia	DDV	20%	8,5%	x	√	x	√	*	√	*	*	√	x	x	√	√	√	√	0%
Sweden	MOMS	25%	12%	√	√	√	*	√	√	√	√	√	*	*	√	√	√	√	0%
Spain	IVA	16%	7%	√	*	*	√	*	√	*	*	√	*	*	√	√	√	√	0%
Switzerland	MwSt/TVA	7,6%	3,6%	√	*	*	*	*	√	*	*	√	*	*	√	√	√	√	0%
South Korea	VAT	10%		*	*	*	x	x	*	*	*	*	*	x	*	*	x	x	*
Turkey	KDV	18%	8%	x	x	x	x	x	*	*	*	x	x	x	√	x	x	x	x
United Kingdom ³	VAT	17,5%	5%	√	√	x	*	√	√	x	√	√	√	√	√	√	√	√	0%

* specific rules apply

√ full refundable

x not refundable

0% = VAT exempt/zero rated, refundable from supplier or TA if charged

1 Estonia VAT rate was 18% up to 30/06/2009, from 1/01/2009 hotel VAT rate was increased to 9%.

2 Hungary VAT rate was 20% up to 30/06/2009, from 1/07/2009 hotel VAT rate fell from 20% to 18%.

3 Great Britain VAT rate was 15 % from 30 Nov 2008 up to 30 Dec 2009. From 1 Jan 2010 it is restored to 17,5%