

# Reclaimable expenses 2010



Note: This chart is intended as an approximate guide only. Some of the items may only be claimable in part.	How far can I claim back?	Date of next VAT deadline	Car rental	Confer- ences, trade shows	Hotels	Leased lines	Petrol	Prof fees	Public transport	Restaurants & entertainment	Taxis	Training courses seminars
AUSTRIA *	Jan-09	30 Sep 2010	–	20%	10%	20%	20% !	20%	10%	10% / 20%	10%	20%
AUSTRALIA	4 years back	Every quarter	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
BELGIUM	January 2007	30 Sep 2010	21% (only 50%)	21% !	6% !	21%	21% (only 50%)	21%	6%	–	6%	21%
BULGARIA	Jan-09	30 Sep 2010	–	20%	7% / 20%	20%	20%	20%	20%	20%	–	20%
CROATIA	Jan-09	30 Sep 2010	–	22%	–	–	–	–	–	–	–	–
CYPRUS	Jan-09	30 Sep 2010	15%	15%	5%	15%	15%	15%	5% / 15%	15%	5%	15%
CZECH REPUBLIC	Jan-09	30 Sep 2010	20%	20%	10%	20%	–	20%	–	–	–	20%
DENMARK	Jan-09	30 Sep 2010	–	25%	25% (only 25%)	25%	25%	25%	–	25% (only 25%)	–	25%
ESTONIA	Jan-09	30 Sep 2010	20%	20%	9%	20%	20%	20%	20%	20%	20%	20%
FINLAND	Jan-09	30 Sep 2010	23%	23%	9%	23%	23%	23%	9%	–	9%	23%
FRANCE	Jan-09	30 Sep 2010	–	19.6%	5.5% / 19.6% !	19.6%	19.6% (only 80%)	19.6%	–	5.5%	–	19.6%
GERMANY**	Jan-09	30 Sep 2010	19%	16%	7%	19%	19%	19%	7%	19% & 7%	19 & 7%	19%
GREECE	Jan-09	30 Sep 2010	–	19%	–	19%	–	19%	–	–	–	19%
HUNGARY	Jan-09	30 Sep 2010	25%	25%	18%	15%	25%	25%	–	–	–	25%
ICELAND	Jan-09	30 Sep 2010	–	24.5%	7% / 24.5%	24.5%	–	24.5%	–	–	–	24.5%
IRELAND	Jan-09	30 Sep 2010	–	21%	13.5% !	21%	–	21%	–	–	–	21%
ITALY	Jan-09	30 Sep 2010	20% (only 40%)	20%	10%	20%	20% !	20%	–	10% / 20%	–	20%
JAPAN	Must Register	30 Sep 2010	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
LICHTENSTEIN	Jan-09	30 Sep 2010	7.6%	7.6%	3.6%	7.6%	7.6%	7.6%	7.6%	7.6%	7.6%	7.6%
LITHUANIA	Jan-09	30 Sep 2010	–	9% / 21%	21%	21%	21%	21%	9%	21% (only 75%)	–	21%
LUXEMBOURG	Jan-09	30 Sep 2010	15%	15%	3%	15%	15%	15%	3%	3%	3%	15%
MALTA	Jan-09	30 Sep 2010	–	18%	5%	18%	18%	18%	18%	5% / 18%	18%	18%
MONACO	Jan-09	30 Sep 2010	–	19.6%	5.5% (only guests)	19.6%	–	19.6%	–	19.6%	–	19.6%
NETHERLANDS *	January 2005	30 Sep 2010	19%	19%	6%	19%	19%	19%	6%	–	6%	19%
NORWAY***	Jan-09	30 June 2010	–	25%	8% !	–	25%	15%	8%	–	8%	25%
POLAND	Jan-09	30 Sep 2010	–	22%	–	22%	–	22%	7%	–	7%	22%
PORTUGAL	Jan-09	30 Sep 2010	–	20%	20% (only 25%)!	20%	–	20%	–	–	20%	20%
ROMANIA	Jan-09	30 Sep 2010	19%	19%	9%	19%	19%	19%	19%	19%	19%	19%
SLOVAK REPUBLIC	Jan-09	30 Sep 2010	19%	19%	19%	19%	19%	19%	19%	–	19%	19%
SLOVENIA	Jan-09	30 Sep 2010	–	20%	–	20%	–	20%	–	–	20%	20%
SOUTH KOREA	Jan-09	30 Sep 2010	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
SPAIN	Jan-09	30 Sep 2010	16%	7%	16 & 7%	16%	16%	16%	7% !	16 & 7%	–	16%
SWEDEN	Jan-09	30 Sep 2010	25% (only 50%)	25%	25% / 12% !	25%	25%	25%	6%	25% / 12%	6%	25%
SWITZERLAND	Jan-09	30 Sep 2010	7.6%	7.6%	3.6%	7.6%	7.6%	7.6%	7.6%	7.6% (only 50%)	7.6%	7.6%
UK	Jan-09	30 Sep 2010	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%

Please note that the deadline for claims submissions is – longer the 30th June, it is now the 30th September. ONLY Norway still has a 30 June deadline.

\* Must be in Company Name and Address

\*\* Germany - Invoices must have the Company's full name and address

\*\*\* Different deadline for Norway

! Can reclaim only under certain conditions