

Reclaimable expenses 2010



<i>Note: This chart is intended as an approximate guide only. Some of the items may only be claimable in part.</i>	How far can I claim back?	Date of next VAT deadline	Car rental	Conferences, trade shows	Hotels	Leased lines	Petrol	Prof fees	Public transport	Restaurants & entertainment	Taxis	Training courses seminars
AUSTRIA *	January 2009	June 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	June 2010	21% (only 50%)	21%	6%	21%	21% (only 50%)	21%	6%	-	6%	21%
BULGARIA	January 2009	June 2010	-	20%	7% / 20%	20%	20%	20%	20%	20%	-	20%
CROATIA	January 2009	June 2010	-	22%	-	-	-	-	-	-	-	-
CYPRUS	January 2009	June 2010	15%	15%	5%	15%	15%	15%	5% / 15%	5%	5%	15%
CZECH REPUBLIC	January 2009	June 2010	20%	20%	-	20%	-	20%	-	-	-	20%
DENMARK	January 2009	June 2010	-	25%	25% (only 25%)	25%	25%	25%	-	25% (only 25%)	-	25%
ESTONIA	January 2009	June 2010	20%	20%	9%	20%	20%	20%	20%	20%	20%	20%
FINLAND	January 2009	June 2010	23%	23%	9%	23%	23%	23%	9%	-	9%	23%
FRANCE	January 2009	June 2010	-	19.6%	5.5% / 19.6%	19.6%	19.6% (only 50%)	19.6%	-	5.5%	-	19.6%
GERMANY*	January 2009	June 2010	19%	19%	7%	19%	-	19%	19% / 7%	19% & 7%	19 & 7%	19%
GREECE	January 2009	June 2010	-	19%	-	19%	-	19%	-	-	-	19%
HUNGARY	January 2009	June 2010	25%	25%	18%	15%	15%	15%	-	-	-	25%
ICELAND	January 2009	June 2010	-	24.5%	7% / 24.5%	24.5%	-	24.5%	-	-	-	24.5%
IRELAND	January 2009	June 2010	-	21%	13.5%	21%	-	21%	-	-	-	21%
ITALY	Must Register	June 2010	20% (only 40%)	20%	10%	20%	20% !	20%	-	10% / 20%	-	20%
JAPAN	Must Register	June 2010	5%	5%	5%	-	5%	-	-	5%	5%	5%
LICHTENSTEIN	January 2009	June 2010	7.6%	7.6%	3.6%	7.6%	7.6%	7.6%	7.6%	7.6%	7.6%	7.6%
LITHUANIA	January 2009	June 2010	-	9% / 21%	21%	21%	21%	21%	9%	21% (only 75%)	-	21%
LUXEMBOURG	January 2009	June 2010	15%	15%	3%	15%	15%	15%	3%	3%	3%	15%
MALTA	January 2009	June 2010	-	18%	5%	18%	18%	18%	18%	5% / 18%	18%	18%
MONACO	January 2009	June 2010	-	19.6%	5.5% (only guests)	19.6%	-	19.6%	-	19.6%	-	19.6%
NETHERLANDS *	January 2005	June 2010	19%	19%	6%	19%	19%	19%	6%	-	6%	19%
NORWAY	January 2009	June 2010	-	25%	8%	-	25%	15%	8%	-	8%	25%
PORTUGAL	January 2009	June 2010	-	20%	20% (only 25%)	20%	-	20%	-	-	20%	20%
ROMANIA	January 2009	June 2010	19%	19%	9%	19%	19%	19%	19%	19%	19%	19%
SLOVAK REPUBLIC	January 2009	June 2010	19%	19%	19%	19%	19%	19%	19%	-	19%	19%
SLOVENIA	January 2009	June 2010	-	20%	-	20%	-	20%	-	-	20%	20%
SOUTH KOREA	January 2009	June 2010	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
SPAIN	January 2009	June 2010	16%	7%	16 & 7%	16%	16%	16%	7%	16 & 7%	7%	16%
SWEDEN	January 2009	June 2010	25% (only 1/2)	25%	25% / 12%	25%	25%	25%	6%	25% / 12%	6%	25%
SWITZERLAND	January 2009	June 2010	7.6%	7.6%	3.6%	7.6%	7.6%	7.6%	7.6%	7.6% (only 50%)	7.6%	7.6%
UK	July 2009	December 2010	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	-	17.5%	17.5%	17.5%

* Must be in Company Name and Address

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

! Can reclaim only under certain conditions