



Reclaimable Expenses 2010

VATIT USA Inc

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USA

Virginia Beach VA

www.vatit.com

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

HOTELS

CONFERENCES, EXHIBITIONS, INTERCOMPANY FEES, PROFESSIONAL FEES, STORAGE, REMOVAL FEES, ECT

RESTAURANTS & ENTERTAINMENT

CAR RENTAL & TRANSPORTATION

Gas

AUSTRIA * (UST/MWST)	Jan 09	June 2010	10%	20%	10% / 20%	NO	20%
AUSTRALIA (GST)**	Jan 2006	None	10%	10%	10%	10%	10%
BELGIUM (TVA/BTW)	Jan 06	June 2010	6%***	21%	NO	21% (only 50%)	21% (only 50%)
DENMARK (MOMS)	Jan 09	June 2010	25% (only 25%)	25%	25% (only 25%)	NO	25%
FINLAND (ALV)	Jan 09	June 2010	9%	23%	NO	23%	23%
FRANCE (TVA)*	Jan 09	June 2010	NO	19.6%	5.5%	NO	19.6% (80%)
GERMANY (MWST)	Jan 09	June 2010	19%	19%	19% / 7%	19%	NO
ICELAND (VSK)	Jan 09	June 2010	7% / 24.5%	13.5% / 21%	NO	NO	NO
IRELAND (VAT)	Jan 09	June 2010	NO	21%	NO	NO	NO
JAPAN (VAT)	Must Register	Must Register	5%	5%	5%	5%	5%
LICHTENSTEIN (MWST)	Jan 09	June 2010	3.6%	7.6%	7.6%	7.6%	7.6%
LUXEMBOURG (TVA)	Jan 09	June 2010	3%	15%	3%	15%	15%
MALTA (VAT)	Jan 09	June 2010	5%	18%	5% / 18%	NO	18%
MONACO (TVA)	Jan 09	June 2010	NO	19.6%	5.5%	NO	NO
NETHERLANDS * (BTW)	Jan 04	June 2010	6%	19%	NO	19%	19%
NORWAY (MVA)	Jan 09	June 2010	8%	25% / 15%	NO	NO	NO
PORTUGAL (IVA)	Jan 09	June 2010	20% (only 25%)	20%	NO	NO	NO
SWEDEN (MOMS)	Jan 09	June 2010	25% / 12%	25%	25% / 12%	25% (only 1/2)	25%
SWITZERLAND (MWST)	Jan 09	June 2010	3.6%	7.6%	7.6%	7.6%	7.6%
UK (VAT)	July 09	Dec 2010	17.5%	17.5%	17.5%	17.5%	17.5%
* Must be in Company Name and Address		** Must Register		*** only if travel is for tradeshow			