






## Claimable Countries and VAT Rates – Outside the EU

FLAG	VAT RATE	VAT NAME	VAT DEADLINE	INVOICE DATES
 Australia	10%	GST	Requires Registration – can claim back 4 years from registration	Within the fiscal year
 Austria	20%	UST, MWST	30 June of each year	January to December of the previous year
 Belgium	21%	BTW, TVA, NWSt	30 September of each year	January to December of the previous year
 Bulgaria	20%	DDS	30 June of each year	January to December of the previous year
 Canada	13%	GST, HST, TVQ	30 June of each year	January to December of the previous year
 Croatia	25%	PDV	30 June of each year	January to December of the previous year
 Cyprus	19%	FPA	30 June of each year	January to December of the previous year
 Czech	21%	DPH	30 June of each year	January to December of the previous year
 Denmark	25%	MOMS	30 September of each year	January to December of the previous year
 Estonia	20%	KM	30 June of each year	January to December of the previous year
 Finland	24%	ALV	30 June of each year	January to December of the previous year
 France	20%	TVA	30 June of each year	January to December of the previous year
 Germany	19%	UST, MWST	30 June of each year	January to December of the previous year
 Greece	24%	FPA	30 September of each year	January to December of the previous year

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 Hungary	27%	AFA	30 June of each year	January to December of the previous year
 Iceland	25.5%	VSK	Can claim back 6 years back from the previous year	30 June of each year
 Ireland	23%	VAT	30 June of each year	January to December of the previous year
 Italy	22%	IVA	30 June of each year	January to December of the previous year
 Japan	8%	JCT	Requires Registration – can claim back 5 years from registration	Within the fiscal year
 Latvia	21%	LATS	30 June of each year	January to December of the previous year
 Lithuania	21%	PVM	30 June of each year	January to December of the previous year
 Luxembourg	17%	TVA	30 June of each year	January to December of the previous year
 Malta	18%	VAT	30 June of each year	January to December of the previous year
 Monaco	20%	TVA	30 June of each year	January to December of the previous year
 Netherlands	21%	BTW	Can claim 5 years back from the previous year	31 December of each year
 New Zealand	15%	GST	Requires Registration – can claim back 4 years from registration	Within the fiscal year
 Norway	25%	MVA	30 September of each year	January to December of the previous year
 Poland	23%	PTU, VAT	30 June of each year	January to December of the previous year
 Portugal	23%	IVA	30 September of each year	January to December of the previous year
 Romania	19%	TVA	30 June of each year	January to December of the previous year
 Slovakia	20%	DPH	30 June of each year	January to December of the previous year
 Slovenia	22%	DDV	30 June of each year	January to December of the previous year

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 Spain	21%	IVA	30 June of each year	January to December of the previous year
 Sweden	25%	MOMS	30 June of each year	January to December of the previous year
 Switzerland	7.7%	CHE, MWST, TVA, IVA	30 June of each year	January to December of the previous year
 Taiwan	5%	VAT	30 June of each year	January to December of the previous year
 United Kingdom	20%	VAT	31 December of each year	July of previous year to 30 <sup>th</sup> June of the following year