

Practical Information on European VAT

January/February 2009



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This overview presents information on VAT in many European countries (both EU and non-EU), including:

- standard and reduced VAT rates;
- thresholds for distance selling and intra-Community acquisitions of goods (applicable in EU Member States only);
- thresholds for application of the Retail Export Scheme: zero rating or VAT refund procedures in respect of goods exported by non-resident tourists (for EU Member States: tourists resident outside the EU);
- thresholds for refunds of VAT to non-resident traders: minimum amounts to be refunded upon applications filed annually and minimum amounts entitling the trader to file quarterly applications;
- the format of the VAT identification number that traders must use for the purposes of intra-Community transactions. Where they act as suppliers of goods

or services, taxable persons must mention that number on the VAT invoices under all circumstances. In addition, they must mention their customer's VAT identification number in respect of transactions for which the customer is liable to account for VAT under the reverse charge mechanism and in respect of zero-rated intra-Community supplies of goods;

- information on the offices of the tax administration where non-resident traders must file VAT refund applications; and
- information on the offices of the tax administration where non-resident traders may obtain information on national VAT rules.

The data included in the overview were compiled by the editors on the basis of information provided by the *International VAT Monitor's* correspondents at the beginning of 2009.

Country	Tax rates in %			Thresholds					VAT identification number	VAT refund office	VAT information office
	Currency	Standard rate	Reduced rate(s)	Distance selling	Intra-Community acquisitions ¹	Retail export scheme ²	Refund of VAT				
							Yearly	Quarterly			
Austria	EUR	20	10; 12	100,000	11,000	75	36	360	AT U12345678	Finanzamt Graz-Stadt Referat für ausländische Unternehmer Conrad von Hötzendorf- Strasse 14-18 8010 GRAZ Tel.: (+43) 316 881 Fax: (+43) 316 8176 08	Finanzamt Graz-Stadt Referat für ausländische Unternehmer Conrad von Hötzendorf- Straße 14-18 8010 GRAZ Tel.: (+43) 316 881 Fax: (+43) 316 8176 08
Jungholz and Mittelberg	EUR	19	10; 12								
Belgium	EUR	21	0 ³ ; 6; 12	35,000	11,200	125	25	200	BE 0123456789	Bureau Central de TVA pour assujettis étrangers – Remboursement Rue des Palais 48 1030 BRUXELLES Centraal kantoor voor buitenlandse belasting- plichtigen – Teruggaaf Paleizenstraat 48 1030 BRUSSEL Tel.: (+32) 2 552 5977 Fax: (+32) 2 552 5542	Bureau Central de TVA pour assujettis étrangers – Renseignements, Contrôle Rue des Palais 48, 6ième étage 1030 BRUXELLES Centraal kantoor voor buitenlandse belastingplichtigen – Inlichtingen, controle Paleizenstraat 48, 6e verdieping 1030 BRUSSEL Tel.: (+32) 2 577 4050 Fax: (+32) 2 552 5541

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							Yearly	Quarterly			
Bulgaria	BGL	20	7	70,000	20,000	50 ⁴	50 ⁵	400	BG 123456789 or BG 1234567890	AC-2003 Ivan Susantin 23 1618 SOFIA Tel.: (+359) 2 980 4874	National Revenue Agency 52 Dondukov Blvd 1000 SOFIA NRA Call Centre (+359) 700 18 700 www.nap.bg
Croatia	HRK	22	0; 10	n.a.	n.a	500	n.a.	n.a.	n.a.	n.a.	Ministarstvo financija Sredisnji ured Porezne uprave Boškovićeva 5 P.P. 250 10 000 ZAGREB Tel.: (+385) 1 480 9000 www.porezna-uprava.hr/en/ index.asp.
Cyprus	EUR	15	0; 5; 8	35,000	10,251.61	175	25.63	205.03 ⁶	CY 12345678A	VAT Service Michalaki Karaoli Str. 1408 NICOSIA Tel.: (+357) 22 601 794 and (+357) 22 601 834 Fax: (+357) 22 660 484 E-mail: headquarters@vat. mof.gov.cy	VAT Service Michalaki Karaoli Str. 1408 NICOSIA Tel.: (+357) 22 601 845 and (+357) 22 601 834 Fax: (+357) 22 660 484 E-mail: headquarters@vat. mof.gov.cy
Czech Republic	CZK	19	9	1.140 million	326,000	2,000 ⁷	1,000 ⁸	7,000 ⁸	CZ 12345678 or CZ 23456789 or CZ 1234567890	Financni urad pro Prahu 1 Stepanska 28 110 00 PRAGUE 1 Tel.: (+420) 2 2404 1111 Fax: (+420) 2 2404 1912 and (+420) 2 2404 1918	Ministerstvo financí ČR Letenská 15 110 00 PRAGUE 1 Tel.: (+420) 2 5704 1111 Fax: (+420) 2 5704 3049
Denmark	DKK	25 ⁹	0 ¹⁰	280,000	80,000	1,200 ¹¹ 300 ¹²	200	1,500	DK 12345678	Skattecenter Tønder Toldbodvej 8 6330 PADBORG Tel.: (+45) 7222 1818 Fax: (+45) 7467 5156 www.skat.dk	Skattecenter Tønder Toldbodvej 8 6330 PADBORG Tel.: (+45) 7222 1818 Fax: (+45) 7467 5156 www.skat.dk
Estonia	EEK	18	0; 9	550,000	160,000	2,500 ¹³	400 ¹⁴ 5,000 ¹⁵	3,000 ¹⁶	EE 123456789	Maksu- ja Tolliamet Põhja maksu- ja tollikeskus Endla 8 15177 TALLINN Tel.: (+372) 676 1296 Fax: (+372) 676 1111 E-mail: elo.madiste@emta.ee www.emta.ee	Maksu- ja Tolliamet Põhja maksu- ja tollikeskus Endla 8 15177 TALLINN Tel.: (+372) 676 1200 Fax: (+372) 676 1111 E-mail: elo.madiste@emta.ee www.emta.ee

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							Yearly	Quarterly			
Finland	EUR	22	0; 8; 12 ¹⁷	35,000	10,000	40	25	200	FI 12345678	Uudenmaan verovirasto Corporate Tax Office P.O. Box 34 00052 VERO Tel.: (+358) 9 731 120 Fax: (+358) 9 731 14392	Uudenmaan verovirasto Corporate Tax Office P.O. Box 34 00052 VERO Tel.: (+358) 9 697 051 Fax: (+358) 9 731 143 14
France Corsica DOM (excluding French Guyane)	EUR EUR EUR	19.6 8.5	2.1; 5.5 0.9; 2.1; 8; 13 1.05; 1.75; 2.1	100,000	10,000	175	25	200	FR 12345678901	Direction des résidents à l'étranger et des services généraux Service de remboursement TVA Service des impôts des entreprises étrangères (SIE) 10 rue du Centre TSA 20011 93465 NOISY LE GRAND Tel.: (+33) 1 5733 8500 E-mail: sie.entreprises-etrangeres@dgfip.finances.gouv.fr	Direction Générale des Impôts Bureau de gestion de la fiscalité professionnelle 86-92, Allée de Bercy, Télédod 971 75574 PARIS CEDEX 12 Tel.: (+33) 1 5318 1113 Fax: (+33) 1 5318 9501 www.impots.gouv.fr
Germany	EUR	19	7	100,000	12,500	0	25 250 ¹⁸	200 500 ¹⁹	DE 123456789	Bundeszentralamt für Steuern Dienstszitz Schwedt Passower Chaussee 3b 16303 SCHWEDT Tel.: (+49) 228 4060 Fax: (+49) 228 4064 722 www.bzst.bund.de	Bundeszentralamt für Steuern Dienstszitz Saarlouis Ahornweg 1-3 66740 SAARLOUIS Tel.: (+49) 6831 4560 www.bzst.bund.de
Greece Greek Departments ²⁰	EUR EUR	19 13	4.5; 9 3; 6	35,000	10,000	120	25	200	EL 123456789	Ministry of Finance 14th Directorate of VAT Sina 2-4 10672 ATHENS Tel.: (+30) 210 364 7202 5 and (+30) 210 364 4960 Fax: (+30) 210 364 5413 E-mail: d14-ctm@otenet.gr	Ministry of Finance 14th Directorate of VAT Sina 2-4 10672 ATHENS Tel.: (+30) 210 364 7202 5 Fax: (+30) 210 364 5413 E-mail: elvies@otenet.gr

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							Yearly	Quarterly			
Hungary	HUF EUR	20	5	 35,000	 10,000	50,000 ²¹	 25 ^{22,23}	 200 ²³	HU 12345678	APEH Kiemelt Adózók Igazgatósága Külföldiek Adó-visszatérítését Intéző Főosztály Dob u. 75-81 H-1077 BUDAPEST Pf. 138 (mailing address) H-1410 BUDAPEST Tel.: (+36) 1 461 3300 or (+36) 1 322 0220 Fax: (+36) 1 322 9824 E-mail: ugyfelszolgalat.apeh@matavnet.hu	Pénzügyminisztérium H-1369 BUDAPEST Pf. 481 Tel.: (+36) 1 327 2774 Fax: (+36) 1 318 2570 E-mail: ugyfelszolgalat@pm.gov.hu APEH Központi Tájékoztatási Osztály H-1054 BUDAPEST Széchenyi u 2 Tel.: (+36) 1 428 5100 and (+36) 4 042 4242 Fax: (+36) 1 428 5382 www.apeh.hu
Ireland	EUR	21.5	0; 4.8; 13.5	35,000	41,000	0	25	200	IE 1234567A	Unregistered VAT section Third Floor River House Charlotte Quay LIMERICK Tel.: (+353) 61 212 799 E-mail: unregvat@revenue.ie	City Centre District 9-15 Upper O'Connell Street DUBLIN 1 Tel.: (+353) 1 865 5000 E-mail: citycentrectvat@revenue.ie www.revenue.ie
Italy	EUR	20	0; 4; 10	27,888.67	8,263.31	154.94	25	200	IT 12345678901	Agenzia delle Entrate Centro Operativo di Pescara Via Rio Sparto 21 65129 PESCARA Tel.: (+39) 085 5771 Fax: (+39) 085 52145 E-mail: centrooperativo.pescara@agenziaentrate.it www.agenziaentrate.it	Ministero dell'Economia e delle Finanze Call Centre: (+39) 848 800 444 www.finanze.it
Latvia	LVL	21	10	24,000	7,000	25 ²⁴	20 ²⁵	135 ²⁵	LV 12345678901	Valsts ienemumu dienesta Lielo nodokļu maksātāju parvalde (Large Taxpayers Dep. of the State Revenue Service) Jeruzalemes street 1 RIGA LV 1010 Tel.: (+371) 6 701 6751 (English) (+371) 6 701 6792 E-mail: dzidra.rozenberga@vid.gov.lv	Valsts ienemumu dienesta Lielo nodokļu maksātāju parvalde (Large Taxpayers Dep. of the State Revenue Service) Jeruzalemes street 1 RIGA LV 1010 Tel.: (+371) 6701 6751 (English) (+371) 6701 6792 (+371) 6701 6810 E-mail: konsultanti@vid.gov.lv

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	Currency	Standard rate	Reduced rate(s)	Distance selling	Intra-Community acquisitions ¹	Retail export scheme ²	Refund of VAT				
							Yearly	Quarterly			
Lithuania	LTL	19	5 ²⁶ ; 9	125,000	35,000	200	100 ²⁷	700 ²⁷	LT 123456789 or LT 123456789012	Vilniaus apskrities valstybine mokesciu inspekcija Šermukšnių g.4 01509 VILNIUS Tel.: (+370) 5 261 6635 Fax: (+370) 5 268 7689 www.vmi.lt	Vilniaus apskrities valstybine mokesciu inspekcija Šermukšnių g.4 01509 VILNIUS Tel.: (+370) 5 261 6635 Fax: (+370) 5 268 7689 www.vmi.lt
Luxembourg	EUR	15	3; 6; 12	100,000	10,000	74	25 250 ²⁸	200	LU 12345678	Administration de l'Enregistrement et des Domaines Bureau d'imposition XI Remboursement et Franchises 67-69, Rue Verte L-2667 LUXEMBOURG Tel.: (+352) 449 051 (switch board) and (+352) 4490 5343 (Bureau XI) Fax: (+352) 250 796 (Bureau XI)	Administration de l'Enregistrement et des Domaines Bureau d'imposition X 14 Avenue de la gare L-1610 LUXEMBOURG B.P. 31 L-2010 Luxembourg Tel.: (+352) 449 051 (switch board) (+352) 4490 5330 (Bureau X) Fax: (+352) 291 193 (Bureau X) E-mail: lux.imp10@en.etat.lu
Malta	EUR	18	0; 5	35,000	10,000	55 ²⁹	23 ³⁰	186 ³⁰	MT 12345678	Department of Value Added Tax Centre Point Building Ta' Paris Road BIRKIRKARA, BKR 13 Tel.: (+356) 21 499 330 E-mail: vat@gov.mt www.vat.gov.mt	Department of Value Added Tax Centre Point Building Ta' Paris Road BIRKIRKARA, BKR 13 Tel.: (+356) 21 499 330 E-mail: vat@gov.mt www.vat.gov.mt
Montenegro	EUR	17	0; 7	n.a.	n.a.	100 ³¹	300 ³²	n.a.	n.a.	Tax authority of the Republic of Montenegro Branch Podgorica Cetvrte proleterske 36 81 000 PODGORICA Tel.: (+382) 81 623 887	Tax authority of the Republic of Montenegro Put Radomira Ivanovica 2 81 000 PODGORICA Tel.: (+382) 81 19707
Netherlands	EUR	19	6	100,000	10,000	50	25	200	NL 123456789B12	Belastingdienst/Limburg, Kantoor Buitenland Postbus 2865 6401 DJ HEERLEN Tel.: (+31) 45 560 3111 (+31) 55 538 5385	Belastingdienst/Limburg, Kantoor Buitenland Postbus 2865 6401 DJ HEERLEN Tel.: (+31) 45 560 3111 (+31) 55 538 5385

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	Currency	Standard rate	Reduced rate(s)	Distance selling	Intra-Community acquisitions ¹	Retail export scheme ²	Refund of VAT				
							Yearly	Quarterly			
Norway	NOK	25	0; 8; 14	n.a.	n.a.	1,000 ³³ 250 ³⁴	200	2,000	n.a.	Skatt øst Postboks 1073, Valaskjold N-1705 SARPSBORG Tel.: (+47) 22 077 000 Fax: (+47) 69 244 181	Skattedirektoratet (Directorate of Taxes) Fredrik Selmers vei 4 Postboks 9200, Grønland N-0134 OSLO Tel.: (+47) 22 077 000 Fax: (+47) 22 077 108 E-mail: skattedirektoratet@skatteetaten.no
Poland	PLZ EUR	22	0; 3; 7	160,000	50,000	200	 25 ³⁵	 200 ³⁶	PL 1234567890	Drugi Urząd Skarbowy (Second Tax Office) Warszawa- Śródmieście ul. Jagiellońska 15 03-719 WARSZAWA Tel.: (+48) 22 511 3501 Fax: (+48) 22 511 3502 www.is.waw.pl/en/	Ministry of Finance ul. Świętokrzyska 12 00-916 WARSZAWA Tel.: (+48) 22 694 5555 www.mf.gov.pl Drugi Urząd Skarbowy (Second Tax Office) Warszawa-Śródmieście ul. Jagiellońska 15 03-719 WARSZAWA Tel.: (+48) 22 511 3501 Fax: (+48) 22 511 3502 www.is.waw.pl/en/ Krajowa Informacja Podatkowa (Country Tax Information) Tel.: (+48) 801 055 055 and (+48) 22 330 330 www.kip.mofnet.gov.pl
Portugal Azores/ Madeira	EUR EUR	20 14	5; 12 4; 8	35,000	10,000	49.88	19.95	159.62	PT 123456789	Direcção-Geral dos Impostos Direcção de Serviços dos Reembolsos do IVA Av. João XXI, 76, 5° Apartado 8220 (PO Box 8220) 1049-065 LISBOA Tel.: (+351) 21 761 0000 Fax: (+351) 21 793 8133 E-mail: dsdsr@dgci.min- financas.pt www.dgci.min- financas.pt	Direcção-Geral dos Impostos Direcção de Serviços do IVA Av. João XXI, 76, 3° Apartado 8290 1049-065 LISBOA Tel.: (+351) 21 761 0000 and (+351) 21 793 6508 E-mail: dsiva@dgci.min.financas.pt www.dgci.min.financas.pt

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	Currency	Standard rate	Reduced rate(s)	Distance selling	Intra-Community acquisitions ¹	Retail export scheme ²	Refund of VAT				
							Yearly	Quarterly			
Romania	RON	19	5; 9				25 ³⁷	200	RO 123456789012 ³⁸	Directia Generala a Finantelor Publice Municipiului Bucuresti Serviciul de Administrare a Contribuabililor Nerezidenti Strada Dimitrie Gerota nr. 13 Sector 2, BUCHAREST	Ministerul Finantelor Publice Directia Impozite Indirecte Strada Apolodor nr. 17 Sector 5, BUCHAREST Tel.: (+40) 21 319 9759, ext. 2373 and (+40) 21 319 9744 Fax: (+40) 21 319 9752 www.mfinante.ro and www.anaf.ro
	EUR			35,000	10,000	175					
Russia	RUB	18	10	n.a.	n.a.	n.a.	n.a.	n.a. ³⁹	n.a.	n.a.	Federal Tax Services of the Russian Federation 23 Neglinnaya Street MOSCOW 127381 Tel.: (+7) 495 913 0009 Fax: (+7) 495 913 0005 www.nalog.ru
Serbia	CSD	18	8	n.a.	n.a.		n.a.	n.a.	n.a.	Tax authority of the Republic of Serbia Save Maskovica 3-5 11000 BELGRADE Tel.: (+381) 11 3950 538 (+381) 11 3950 556 (+381) 11 3950 505 (English) E-mail: informacije@poreskauprava.sr.gov.yu	Tax authority of the Republic of Serbia Save Maskovica 3-5 11000 BELGRADE Tel.: (+381) 11 3950 538 (+381) 11 3950 556 (+381) 11 3950 505 (English) E-mail: informacije@poreskauprava.sr.gov.yu
	EUR					150 ⁴⁰					
Slovak Republic	EUR	19	10	35,000	13,941	175 ⁴¹	25 ⁴²	200 ⁴²	SK 1234567890	Daňový úrad Bratislava I Radlinského 37 P.O. Box 89 817 89 BRATISLAVA Tel.: (+421) 2 5737 8111 Fax: (+421) 2 5737 8900	Daňový úrad Bratislava I Radlinského 37 P.O. Box 89 817 89 BRATISLAVA Tel.: (+421) 2 5737 8111 Fax: (+421) 2 5737 8900
Slovenia	EUR	20	8.5	35,000	10,000	50 ⁴³	25 ⁴⁴	200 ⁴⁵	SI 12345678	Ministrstvo za finance Davčni urad Ljubljana Davčna ulica 1 (PO Box 107) SI-1001 LJUBLJANA Tel.: (+386) 1 369 3222 and (+386) 1 369 3220 Fax: (+386) 1 369 3018 www.durs.gov.si/en/	Davčni Urad Ljubljana (Tax office Ljubljana) Davčna ulica 1 SI-1000 LJUBLJANA Tel.: (+386) 1 369 3218, (+386) 1 369 3220, (+386) 1 369 3221 and (+386) 1 369 3222 Fax: (+386) 1 369 3018 www.sigov.si

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							Yearly	Quarterly			
Spain	EUR	16	4; 7	35,000	10,000	90.15	25	200	ES 12345678A or ES A12345678 or ES A1234567A	Agencia Estatal de Administración Tributaria (AEAT) Oficina Nacional de Gestión Tributaria Recepción de Documentos IVA de no residentes C/ Infanta Mercedes 49 28020 MADRID Tel.: (+34) 91 582 6739 Fax: (+34) 91 582 6757 E-mail: consultas@aeat.es www.aeat.es	Agencia Estatal de Administración Tributaria (AEAT) C/. Guzmán el Bueno, 139 28003 MADRID Tel.: (+34) 901 335 533 E-mail: consultas@aeat.es www.aeat.es
Canary Islands	EUR	5 ⁴⁶	0; 2								
Sweden	SEK	25	0; 6; 12	320,000	90,000	200	250	2,000	SE 123456789012	Skatteverket, Utlandsenheter ⁴⁷ SE-205 31 MALMO Fax: (+46) 40 146203 E-mail: skattekontor1.malmo@skatteverket.se	Skatteverket Solna Strandväg 10 171 94 SOLNA Tel.: (+46) 8 564 858 70 Fax: (+46) 8 280 332 E-mail: huvudkontoret@skatteverket.se www.skatteverket.se
										Skatteverket, Utlandsenheter ⁴⁸ SE-106 61 STOCKHOLM Fax: (+46) 8 694 1811 E-mail: stockholm@skatteverket.se	
Switzerland	CHF	7.6	2.4; 3.6 ⁴⁹	n.a.	n.a.	300	500	n.a.	n.a.	Eidgenössische Steuerverwaltung Hauptabteilung Mehrwertsteuer Schwarztorstrasse 50 3003 BERN Tel.: (+41) 31 325 7850 Fax: (+41) 31 325 7111	Eidgenössische Steuerverwaltung Hauptabteilung Mehrwertsteuer Schwarztorstrasse 50 3003 BERN Tel.: (+41) 31 325 7850 Fax: (+41) 31 325 7111 Oberzolldirektion Sektion Mehrwertsteuer Monbijoustrasse 40 3003 BERN Tel.: (+41) 31 322 6511 Fax: (+41) 31 322 7872

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							Yearly	Quarterly			
Turkey	TRL	18	1; 8	n.a.	n.a.	100/600 ⁵⁰	670 ⁵¹	n.a.	n.a.	Ulastirma Vergi Dairesi Baskanligi Ulastirma Vergi Dairesi Maliye Sarayi Aksaray/ Fatih/ISTANBUL Tel.: (+90) 212 525 5734 Fax: (+90) 212 531 0712	Maliye Bakanligi, Gelir Idaresi Baskanligi Ilkadam Cad. Dikmen ANKARA Tel.: (+90) 312 415 2900 Fax: (+90) 312 415 2821 E-mail: gelirler@gelirler.gov.tr
United Kingdom	GBP	15 ⁵²	0; 5	70,000	67,000	0	16 ⁵³	130 ⁵³	GB 123456789	HM Revenue and Customs VAT Overseas Repayment Unit Custom House P.O. Box 34 LONDONDERRY BT 48 7AE Northern Ireland Tel.: (+44) 2871 376 200 Fax: (+44) 2871 372 520	HM Revenue and Customs Aberdeen VAT Office ⁵⁴ Custom House 28 Guild Street ABERDEEN AB9 2DY Scotland Tel.: (+44) 1224 844 653, (+44) 1224 844 654, (+44) 1224 844 655 and (+44) 1224 844 611 Fax: (+44) 1224 401 879 www.hmrc.gov.uk National Advice Service Tel.: (+44) 845 010 9000

1. The intra-Community acquisition threshold only applies to goods acquired from other EU Member States by non-taxable legal persons, "exempt" taxable persons and flat-rate farmers.
2. Unless indicated otherwise, the threshold applies per invoice.
3. Under certain conditions, the zero rate applies to a limited number of goods, for example newspapers and specified waste products.
4. Non-resident tourists may obtain a refund of Bulgarian VAT through one of the following companies: "AEBTRY" Sofia, Iskarski prolom Street No. 6, (Tel.: (+359) 2 590 121 and Fax: (+359) 2 958 1413); "Mona" Ltd., Sofia, Vitosha Street No. 48, Ap. 8, (Tel.: (+359) 2 943 8261); "Eurocash corporation Bulgaria" Ltd., tzar Osvoboditel No. 21, 1st floor, (Tel.: (+359) 2 943 3849).
5. Under the reciprocity principle, VAT is refundable to traders resident in Canada, Croatia, Iceland, Korea (DPRK), Norway and Switzerland.
6. If the application relates to a period of less than one calendar year, the threshold is EUR 205.03.
7. The threshold refers to supplies made by one taxable person on one day.
8. VAT relating to travel, including taxis, accommodation, catering, business representation, telephone communications and car fuel, except diesel, cannot be refunded. The list of countries that are excluded from the refund arrangements under the reciprocity principle from 1 May 2004 has not yet been published.
9. The first sale of artists' products is subject to VAT at the standard rate of 25%, but only 20% of the taxable base is taken into account; therefore, the effective VAT rate is 5%.
10. The zero rate applies to newspapers.
11. Applicable to residents of Norway or the Åland Islands.
12. Applicable to residents of non-EU countries.
13. The threshold refers to supplies made by one taxable person on one day.
14. VAT relating to entertainment, restaurant and bar transactions cannot be refunded.
15. This threshold applies to non-EU traders. Non-EU traders can only file annual applications. VAT relating to entertainment, restaurant and bar transactions cannot be refunded. The reciprocity principle applies to refund applications made by non-EU traders. Norway is fully accepted by Estonia for VAT refund. VAT is not refunded to traders resident in Belarus, Russia, Ukraine and the United States.
16. For a period which is more than three months but less than twelve months. VAT relating to entertainment, restaurant and bar transactions cannot be refunded.
17. The reduced rate of 17% has temporarily been reduced to 12%, until 30 September 2009.

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18. This threshold applies to non-EU traders. VAT relating to gasoline is not refunded to non-EU traders. In addition, refunds to non-EU traders are subject to the reciprocity principle. Third parties satisfying the reciprocity principle are: Andorra, Antigua and Barbuda, Australia (up to 30 June 2000), Bahamas, Bahrain, Bermuda, British Virgin Islands, Brunei, Canada, Cayman Islands, Gibraltar, Greenland, Grenada, Guernsey, Hong Kong (People's Rep. of China), Iceland, Iran, Israel (starting 14 July 1998), Jamaica, Japan, Jersey, Korea (Rep.), Korea (DPRK; starting 1 January 1999), Kuwait, Lebanon, Liberia, Libya, Liechtenstein, Macau, Macedonia (starting 1 April 2000), Maldives, Norway, Oman, Pakistan (starting 1 July 2008), Qatar, San Marino, Saudi Arabia, Solomon Islands, St Vincent, Swaziland, Switzerland, United Arab Emirates, United States of America and Vatican City. Third countries which do not satisfy the reciprocity principle are: Albania, Algeria, Angola, Argentina, Australia (starting 1 July 2000), Azerbaijan, Bangladesh, Barbados, Bolivia, Bosnia and Herzegovina, Belarus, Botswana, Brazil, Chile, China (People's Rep.), China (Taiwan), Colombia, Costa Rica, Croatia, Cuba, Dominican Republic, Ecuador, Egypt, El Salvador, Eritrea, Ethiopia, Faroe Islands, Fiji, French Polynesia (Tahiti), Georgia, Ghana, Guatemala, Haiti, Honduras, India, Indonesia, Ivory Coast, Jordan, Kazakhstan, Kenya, Lesotho, Madagascar, Malawi, Malaysia, Mauritius, Mexico, Moldova, Mongolia, Morocco, Mozambique, Myanmar, Namibia, Netherlands Antilles (starting 1 May 1999), Nepal, New Zealand, Nicaragua, Niger, Nigeria, Panama, Paraguay, Peru, Philippines, Russia, Senegal, Seychelles, Sierra Leone, Singapore, Somalia, South Africa, Sri Lanka, Sudan, Syria, Tanzania, Thailand, Togo, Trinidad and Tobago, Tunisia, Turkey, Turkmenistan, Ukraine, Uruguay, Uzbekistan, Venezuela, Vietnam, Western Samoa, Yemen, Yugoslavia (Serbia and Montenegro), Zaire, Zambia and Zimbabwe.
19. This threshold applies to non-EU traders. See also note 18.
20. Under Art. 120 of Directive 2006/112, the Hellenic Republic may apply VAT rates up to 30% lower than the corresponding rates applied in mainland Greece in the departments of Lesbos, Chios, Samos, the Dodecanese and the Cyclades, and on the Aegean islands of Thasos, the Northern Sporades, Samothrace and Skiros.
21. Gross value per invoice.
22. For refunds to non-EU traders a minimum value of EUR 25 per invoice applies.
23. VAT relating to passenger cars (including maintenance), motor bikes, yachts, taxi services, petrol, parking fees, restaurant transactions, business premises and services relating to dwellings cannot be refunded. Under the reciprocity principle, VAT is refunded to traders resident in Liechtenstein and Switzerland only.
24. The threshold refers to supplies made by one taxable person on one day.
25. VAT relating to unused immovable property, services in connection with immovable property (construction, reconstruction, renovation, restoration or repairs) and goods and services for "personal" use, such as car hire, servicing and repairs, fuel, lubricants and spares for private cars, leisure activities, catering, including restaurant transactions, health improvement and recreational activities cannot be refunded. Under the reciprocity principle, VAT is refunded to traders resident in Norway and Switzerland only.
26. The 5% rate will be applicable only until autumn 2009.
27. VAT relating to entertainment, restaurants transactions, cars, car rental and taxis cannot be refunded. Under the reciprocity principle VAT is refunded to traders resident in Armenia, Canada, Croatia, Iceland, Norway and Switzerland.
28. This threshold applies to non-EU traders. Non-EU traders can only file annual applications.
29. The minimum amount per invoice/receipt is EUR 55. The total value of the goods purchased relating to one departure from Malta to a final destination outside the European Community must not be less than EUR 315. Applications are subject to an administrative fee of EUR 23 or 4% of the refund, whichever is higher.
30. VAT relating to tobacco, alcoholic beverages, motor vehicles, vessels, aircraft, including maintenance and fuel, entertainment and hospitality cannot be refunded. There is no list of countries that are included in or excluded from the refund arrangements under the reciprocity principle.
31. The threshold refers to supplies made by one taxable person or per invoice.
32. Applicable to a period of more than six months, but not more than one year. The period can only be less than six months when it represents the remaining part of a calendar year, and in this case the threshold is EUR 100.
33. Minimum amount per article exclusive of VAT with respect to goods supplied to persons resident in Denmark, Finland or Sweden, on the condition that import VAT is paid in the country of destination.
34. Minimum amount per invoice exclusive of VAT with respect to goods supplied to persons resident in countries other than Denmark, Finland or Sweden.
35. In respect of VAT relating to the supply and lease of passenger cars and other vehicles whose admissible weight does not exceed 3.5 tons, only 60% is deductible up to a maximum of PLZ 6,000. VAT relating to fuel for those vehicles is non-refundable. Furthermore, VAT on hotel accommodation and restaurant services is generally also non-deductible. Refunds to non-EU traders are made under the reciprocity principle. Under that principle, VAT is generally refunded to traders resident in Croatia, Japan, Liechtenstein, Macedonia, Norway, South Africa and Switzerland.
36. See note 35. Applicable to a period more than three months, but less than twelve months.
37. Under the reciprocity principle, VAT is refunded to traders resident in Switzerland and Turkey only, and limited to VAT relating to a number of items, such as fuel and travelling-related expenses.
38. In practice, the number of digits of the VAT identification number may vary from 3 to 12.
39. No VAT refunds are made to non-resident companies unless they are registered as a taxpayer in Russia, and to non-resident individuals with the exception of personnel of foreign diplomatic missions and their families under certain circumstances.
40. The threshold of EUR 150 needs to be converted into RSD at the official middle exchange rate at the time of the payment.
41. The threshold refers to the amount of the exported goods (including VAT) shown in the purchase's document. Fuel is excluded from the scheme.
42. Non-resident traders are entitled to refund of VAT in respect of the same goods and services for which VAT is deductible. VAT relating to e.g. car rentals, passenger cars, including parts, and entertainment cannot be refunded. Under the reciprocity principle, the Slovak Republic does not refund VAT to non-EU traders, with the exception of those resident in Japan, Liechtenstein, Norway and Switzerland and in several cases (i.e. partial VAT refund) resident in Croatia, Serbia and Turkey.
43. Mineral oils, alcohol, alcoholic beverages and tobacco products are excluded from the scheme.

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44. VAT relating to passenger cars, vessels, and aircraft, including maintenance, parts and fuel, entertainment, hotel accommodation and restaurant transactions cannot be refunded. Under the reciprocity principle, Slovenia does not refund VAT to non-EU traders, with the exception of those resident in Canada, Iceland, Israel, Japan, Liechtenstein, Korea (Rep.), Macedonia, Norway, and Switzerland. For Turkey, refunds of VAT are limited to transport activities and participation to fairs and exhibitions; and for Croatia, to VAT on services relating to exhibitions.
45. The threshold of EUR 200 applies to refund applications made on a semestrial basis. Refund applications may only relate to a shorter period when it represents the remaining part of a calendar year.
46. Increased rates of 9% and 13% apply to specific goods and services.
47. For entrepreneurs from Austria, the Czech Republic, Denmark, the Faroe Islands, Germany, Greenland, Iceland, Poland, the Slovak Republic and Slovenia.
48. Entrepreneurs from countries other than those mentioned in note 47.
49. The reduced rate of 3.6% applies to the supply of accommodation.
50. Under the refund scheme, a threshold of TRL 100 (exclusive of VAT) applies. Licensed retailers holding an "exemption certificate" are entitled to directly zero rate supplies of goods made to non-resident travellers where the transaction value exclusive of VAT exceeds TRL 600 and is paid in foreign currency.
51. Non-resident traders making taxable supplies in Turkey are subject to a general refund scheme (like resident entrepreneurs) with respect to input tax relating to economic activities carried on in Turkey. In this case, non-resident traders or their permanent representatives must file the application with the tax office where they are registered. Non-resident entrepreneurs who do not have their residence, permanent establishment, legal seat or actual place of management in Turkey are entitled to a refund on a reciprocal basis for the goods and services purchased with respect to transportation activities and commercial activities at exhibitions and fairs. In such cases the refund is available if the total amount of purchases exceeds TRL 670.
52. The standard rate of 17.5% has temporarily been reduced to 15%, until 30 November 2009, but in effect until 31 December 2009.
53. VAT relating to passenger cars and business entertainment cannot be refunded.
54. HM Revenue and Customs operate a National Advice Service on Tel.: 0845 010 9000 ((+44) 208 0152 for international callers).