

# EUROPEAN EXPENSES TABLE for RECOVERABLE VAT

VAT ABBREVIATION	UST / MWST	TVA / BTW	DDS	DPH	FPA / VAT	MOMS	KM	TVA	ALV	UST / MWST	VAT	FPA	AFA	VSK	VAT	IVA	PVN	PVM	TVA	BTW	MVA	VAT	IVA	TVA	DPH	DDV	IVA	MOMS	MWST / TVA	
HOTEL / ACCOMMODATION	√ -	√ -	√		√		√	√ -	√	√	√		√	√			√	√	√	√		√ -		TBC			√	√	√	
RESTAURANT MEALS	√ -	√ -			√ -	√ -		√ -		√	√						√	√	√	√ -		√ -		TBC			√ -	√ -	√ -	
TELECOMMUNICATIONS		√	√ -		√	√	√	√	√	√	√			√	√	√ -	√	√	√		√	√	√			√ -	√	√	√	
EXHIBITIONS / TRADE FAIRS	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	
CONSULTANCY	√	√			√		√	√	√ -			√		√	√			√	√	√		√	√		√	√	√	√	√	
TRAINING COURSES / SEMINARS	√	√	√	√	√	√	√	√	√	√	√	√	√		√		√	√	√	√	√	√	√	√	√	√	√	√	√	
CONFERENCES	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		√	√	√	√	√	
MARKETING	√	√		√	√	√ -	√	√	√ -	√ -	√ -	√	√ -	√	√ -	√ -	√ -		√	√	√	√	√ -		√	√	√ -	√ -	√ -	
BUSINESS ENTERTAINMENT	√ -			√ -			√		√ -	√ -	√ -	√ -	√ -	√ -	√ -	√ -	√ -	√ -	√ -	√		√						√ -		
DIESEL / PETROL	√ -	√ -		√	√ -	√	√	√ -	√ -	√ -	√ -	√ -	√ -	√ -	√ -	√ -	√ -	√	√	√	√	√ -	√ -	√ -	TBC	√ -	√ -	√	√	√
PROFESSIONAL FEES	√	√		√ -	√	√	√	√		√ -	√	√	√ -	√	√	√	√	√	√	√	√	√	√		√	√	√	√	√	
CAR RENTAL	√ -	√ -	√	√ -			√		√ -	√	√		√		√ -	√ -	√	√	√	√	√	√ -	√	TBC	√ -			√	√	
ROAD TOLLS	√	√		√	√	√	√	√		√	√	√	√		√	√ -	√		√	√	√	√ -	√		√	√	√ -	√		
TAXI / TRANSPORTATION	√	√ -	√		√		√		√	√	√			√ -		√	√	√	√	√ -	√	√	√ -	TBC	√ -		√	√	√	

**KEY:**  
 √ DEDUCTABLE  
 - RESTRICTIONS APPLY

The rules for VAT recovery in the EU vary enormously between countries. Above is a summary for major European countries.

Each country implements its own rules on what can be reclaimed from abroad. Typical costs include:

- Hotel and accommodation
- Restaurant meals
- Telephony
- Exhibition, event and conference costs
- Marketing and promotional costs
- Diesel / petrol
- Road tolls
- Car rental
- Equipment and tooling purchases
- Certain professional fees

This information is intended as a guide only. For more information on VAT recovery, please contact us at [www.vatbox.com](http://www.vatbox.com)