Expenses recoverable by foreign businesses under the EU 8th AND 13th VAT directives

(as at 1 January 2003) *1

Member state	Hotel accom.	Restau-rant meals	Car rental	Car fuel	Expenses exhibs & fairs	Expenses seminars	Expenses enter-tainments	Invoice addressed to employee allowed	Minimum claim amount *12
Austria	Yes	Y 50%*5	No	No	Yes	Yes	No	No	• 360# 36~
Belgium	No *2	No *2	Yes 50%	Yes 50%	Yes	Yes	No	No	• 223# 27~
Denmark	Yes 25%	Yes 25%	No	No	Yes	Yes	No	No	DKK1500# 200~
Finland	Yes	No	Yes	Yes	Yes	Yes	No	Yes *11	• 202# 25~
France	Y/N*3	Yes	No	Y *8	Yes	Yes	Yes	No	• 760# 150~
Germany	Yes	Yes *6	Yes	Yes*9	Yes	Yes	Yes	No	*13 • 200/500# 25/250~
Greece	No	No	No	No	Yes	Yes	No	No	• 135#18~
Ireland	No	No	No	No *8	Yes	Yes	No	No	• 197# 25~
Italy	No	No	No	No	Yes	Yes	No	Yes	• 250# 25~
Luxembourg	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	*14 • 200# 25~
Netherlands	Yes	No	Yes	Yes	Yes	Yes	Yes *10	No	*10 • 220# 25~
Portugal	No	No	No	*8	Yes	Yes	No	No	• 160# 20~
Spain	Yes *4	Yes *4	Yes	Yes	Yes	Yes	No	No	• 201.34#25.24~
Sweden	Yes	Yes	Yes 50%	Yes	Yes	Yes	Yes	Yes*11	SEK 2000# 250~
United Kingdom	Yes	Yes	Yes *7	Yes	Yes	Yes	No	Yes	GBP130# 16~

Notes: ***1** The 13th EU VAT Directive applies to non-EU businesses and some Member States will not refund VAT unless a reciprocal arrangement applies in respect of sales tax charged in that non-EU country.
***2** VAT is, however, deductible in circumstances where the VAT is incurred by employees delivering goods to customers.
***3** Recoverable when they relate to non-employees (partial allocation possible).
***4** Yes, if the expense is deductible for personal income tax or corporation tax. From 1 Jan 02 the legislation of the applicants' EU Member State must be taken into account, together with the Spanish legislation.
***5** 50% exclusion imposed after Austria's accession to the EU but it is deemed to be contrary to the EU Directive.
***6** Only 80% recoverable, except expenses relating to travelling costs (fully recoverable).
***7** VAT can be recovered in full, provided the car is used for 5 days or less.
***8** VAT on petrol is not recoverable. VAT on diesel is recoverable in Ireland, with 50% recoverable in Portugal and 80% in France.
***9** This is not recoverable for applicants established outside the EU.
***10** Subject to a minimum of EUR 227 per person per annum.
***11** Provided that the company can confirm that the invoice relates to business activities & that the person is an employee.
***12** The symbol **#** denotes the minimum amount which can be claimed for an intermediate claim (that is less than one calendar year but not less than 3 months).
The symbol **~** denotes the minimum amount which can be claimed for a calendar year or the remainder of a calendar year.
***13** The minimum amount claim of EUR 200 & EUR 25 applies to applicants established in the EU, whereas EUR 500 & EUR 250 applies to applicants established outside the EU.
***14** A minimum amount of EUR 250 applies to applicants established outside the EU. The application may only cover one calendar year and must be made prior to 1 July of the following year.

NB The deadline for filing 8th Directive applications is 30 June following the previous calendar year.
The deadline for filing 13th Directive applications is 31 December following the period from July 1 to June 30 in which VAT was paid. However, please note that the deadline applicable to 8th Directive applications of 30 June also applies to 13th Directive applications in a number of EU countries.

Whilst every care has been taken to ensure the accuracy of data, it is for general guidance only and may be subject to change.