

DESTINATION COUNTRY <small>(ABBR. FOR VAT) & MINIMUM CLAIM AMOUNT</small>	HOTEL	EXHIBITS & TRAINING	MEALS	CAR FUEL & CAR HIRE	DIESEL	LINE RENTAL	TAXIS	VAT AUTHORITY <small>TURNAROUND TIME</small>
AUSTRIA (MWST) €1000	10%	20%	10%		20%	20%	10%	6 MONTHS
BELGIUM (BTW) €1000		21%		21% (50% OF VAT)	21%	21%	6%	1 YEAR
DENMARK (MOMS) €7500	25% (% OF VAT)	25%	25% (% OF VAT)		25%	25%		6 MONTHS
FINLAND (ALV) €1000	8%	22%		22%	22%	22%	8%	6 MONTHS
FRANCE (TVA) €1500	5.5% (Business Guests)	19.6%	19.6%		19.6%	19.6%		6 MONTHS
GERMANY (MWST) €1500	19%	19%	19%	19% Car Fuel- EU Claimants Only	19%	19%	7%	10 MONTHS
IRELAND (VAT) €1000	13.5% (Conference - related stays only)	21.5%			21.5%	21.5%		3 MONTHS
ITALY (IVA) €2000	10%	20%			20%			3.5 YEARS
JAPAN (SHOUHI-ZEI) JPY 300,000	5%	5%		5%	5%		5%	10 MONTHS
LUX'BRG (TVA) €1000	3%	15%		15%	15%	15%	3%	1 YEAR
N'RLANDS (BTW) €1000	6%	19%		19% Car Hire - 84% of VAT	19%	19%	6%	6 MONTHS
NORWAY (MVA) NOK 8000	8%	25%				25%	25%	6 MONTHS
POLAND (VAT) €1500		22%			22%	22%	7%	1 YEAR
SPAIN (IVA) €1500	7% / 16%	16%	7%/16%	16%	16%		7%	1.5 YEARS
SWEDEN (MOMS) SEK 10,000	12%	25%	25%	25% Car Hire - 50% of VAT	25%		6%	4 MONTHS
SWITZERLAND (TVA) CHF 2,000	3.6%	7.6%	7.6%	7.6%	7.6%			1 YEAR
U.K. (VAT) GBP 250	15%	15%	15%	15%	15%	15%		8 MONTHS