

# Commonly Claimed Expenses

DESTINATION COUNTRY <small>(ABBR. FOR VAT) &amp; MINIMUM CLAIM AMOUNT</small>	HOTEL	EXHIBITS & TRAINING	MEALS	CAR FUEL & CAR HIRE	DIESEL	TELECOMMS	TAXIS	VAT AUTHORITY TURNAROUND TIME
AUSTRIA <small>(MWST) €1000</small>	10%	20%	10%		20%	20%	10%	6 Months
BELGIUM <small>(BTW) €1000</small>		21%		21% <small>(50% of VAT)</small>	21%	21%	6%	1 Year
DENMARK <small>(MOMS) DKK 7,500</small>	25% <small>(25% of VAT)</small>	25%	25% <small>(25% of VAT)</small>		25%	25%		6 Months
FINLAND <small>(ALV) €1000</small>	8%	22%		22%	22%	22%	8%	6 Months
FRANCE <small>(TVA) €1500</small>	5.5% <small>(Business guests only)</small>	19.6%	19.6%		19.6%	19.6%		6 Months
GERMANY <small>(MWST) €1500</small>	19%	19%	19%	19% <small>Car fuel- EU claimants ONLY</small>	19%	19%	7%	10 Months
IRELAND <small>(VAT) €1000</small>	13.5% <small>(Conference - related stays only)</small>	21%			21%	21%		3 Months
ITALY <small>(IVA) €2000</small>		20%			20%			3.5 Years
JAPAN <small>(SHOUHI-ZEI) JPY 300,000</small>	5%	5%	5%	5%	5%		5%	10 Months
LUX'BRG <small>(TVA) €1000</small>	3%	15%	3%	15%	15%	15%	3%	1 Year
N'RLANDS <small>(BTW) €1000</small>	6%	19%		19% <small>Car hire = 84% of VAT</small>	19%	19%	6%	6 Months
NORWAY <small>(MVA) NOK 8000</small>	8%	25%				25%	25%	6 Months
POLAND <small>(VAT) €1500</small>		22%			22%	22%	7%	1 Year
SPAIN <small>(IVA) €1500</small>	7%	16%		16%	16%		7%	1.5 Years
SWEDEN <small>(MOMS) SEK 10,000</small>	12%	25%	25%	25% <small>Car hire = 50% of VAT</small>	25%		6%	4 Months
SWITZ <small>(TVA) CHF 2,000</small>	3.6%	7.6%	7.6%	7.6%	7.5%			1 Year
U.K. <small>(VAT) GBP 700</small>	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%		6 Months