

This chart outlines examples of common business expenses eligible for VAT refunds to companies based in Japan. The numbers reflect the percentage of VAT charged in each country and which categories are eligible for a refund. An empty box means there is no refund for that particular category in the associated country. This is a general guide only, please contact us for specific information for your business.

Destination country	VAT	VAT Rate	Simplified invoices (no customer details required)	Hotels	Restaurant Meals	Entertainment	Telecomms	Transport	Conferences	Fuel	Marketing Promotional	Printing Materials Stationery	Misc Business use purchases	Import VAT	Deadline	Application period	Retroactive claims possible
Australia	2	GST	10	82.50 AUD	✓	✓*		✓	✓*	✓	✓	✓	✓	✓	30 Jun Year N+4*	Jul Year N - Jun Year N +1	4 years
Austria		UST/MWST	10/13/20	400 EUR	✓	✓	✓*	✓*	✓*	✓	✓*	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Bahrain	3	VAT	5	500 BHD*	✓*	✓*		✓*	✓*	✓	✓*	✓	✓	✓	31 Mar Year N+1	Jan - Dec Year N	X
Belgium		TVA/BTW	6 / 21	X	✓*	✓*	✓*	✓*	✓*	✓	✓*	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Bosnia and Herzegovina		PDV	17	X			✓*	✓*	✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Canada		GST/HST	5 / 15	X	✓*	✓*	✓*		✓		✓	✓*	✓*	✓*	1 year	Miscellaneous	2 years *
Canary Islands	1	IGIC	7	X	✓*	✓*	✓*	✓*	✓		✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Croatia	1	PDV	13 / 25	X	✓	✓	✓	✓	✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Denmark		MOMS	25	3 000 DKK	✓	✓*	✓*	✓	✓		✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Estonia	1	KM	20	160 EUR	✓*		✓*	✓	✓	✓	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Finland		ALV	24	400 EUR	✓		✓*	✓	✓	✓	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
France		TVA	20	150 EUR*	✓*	✓	✓	✓	✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Germany		MWST	7/19 - 5/16	250 EUR	✓	✓	✓	✓*	✓		✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Iceland		VSK	24	6 000 ISK	✓		✓		✓	✓*	✓	✓	✓	✓	31 Dec Year N+6	Jan - Dec Year N	6 years
Ireland		VAT	23	100 EUR	✓*		✓*		✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Italy	2	IVA	10 / 22	X	✓*	✓*	✓*	✓*	✓	✓*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Japan	2	Consumption tax	8 / 10	X	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	End of the current fiscal year of claimant's country of establishment	End of the current fiscal year of claimant's country of establishment	X
Jersey	3	GST	5	250 GBP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	12 months of the date of supply	Annual, half-year, quarter - depending on amount	X
Lebanon		VAT	11		✓*	✓*		✓*	✓*	✓	✓*	✓*	✓*	✓*	30 Jun Year N+1	Jan - Dec Year N	X
Liechtenstein	1	MWST/TVA	3.7 / 7.7	X	✓	✓	✓	✓	✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Lithuania	3	PVM	9 21	X	✓	✓*	✓*	✓*	✓*	✓	✓*	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Luxembourg		TVA	17	100 EUR	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Malta		VAT	18	X	✓	✓*	✓	✓*	✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Monaco		TVA	20	X	✓*	✓	✓	✓	✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Montenegro		PDV	21	X	✓	✓	✓	✓	✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Netherlands		BTW	21	100 EUR	✓		✓*	✓*	✓	✓	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	5 years
New Zealand	2	GST	15	50 NZD	✓	✓	✓*	✓	✓	✓	✓	✓	✓	✓	31 Mar Year N+4*	Apr Year N - Mar Year N+1	4 years *
North Macedonia	1, 3	DDV	18	X			✓*		✓	✓*	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Norway		MVA	25	1 000 NOK	✓		✓		✓		✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Portugal	3	IVA	6 / 23	X	✓*	✓*	✓*	✓*	✓	✓*	✓	✓	✓	✓	30 Sept Year N+1	Jan - Dec Year N	X
Saudi Arabia	3	VAT	5 / 15	1 000 SAR	✓		✓*	✓*	✓	✓*	✓	✓	✓	✓*	30 Jun Year N+1	Jan - Dec Year N	X
South Korea	1, 3	Consumption tax	10	X	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	30 Jun Year N+1	Jan - Dec Year N	X
Spain	1, 4	IVA	21	X	✓*	✓*		✓*	✓*	✓	✓*	✓*	✓*		30 Sept Year N+1	Jan - Dec Year N	X
Sweden		MOMS	25	4 000 SEK	✓	✓	✓*	✓	✓	✓*	✓	✓	✓	✓*	30 Jun Year N+1	Jan - Dec Year N	X
Switzerland		MWST	3.7 / 7.7	X	✓	✓	✓*	✓*	✓*	✓	✓*	✓	✓	✓*	30 Jun Year N+1	Jan - Dec Year N	X
Turkey	3	KDV	18	X	✓*				✓	✓*	✓	✓*			31 Dec Year N+4*	Jan - Dec Year N	5 years
UAE	3	VAT	5	X	✓	✓	✓*	✓*	✓	✓	✓	✓	✓	✓*	31 Aug Year N+1	Jan - Dec Year N	X
UK		VAT	20	250 GBP	✓	✓	✓*	✓	✓	✓	✓	✓	✓	✓*	31 Dec Year N+1	Jul Year N - Jun Year N +1	X

* Subject to some restrictions and limitations.

- Refund to businesses from countries with officially recognised reciprocity.
- Refund possible only through VAT/GST registration prior to incurring the expenses.
- Refund may be possible upon justifying that reciprocity principle applies (in claimant's home country there is no VAT or similar tax or exists a similar VAT refund system).
- Refund only possible if VAT paid on:
 - admission, accommodation, restaurants and transportation in relation to the participation at fairs, congresses and exhibitions with commercial or professional aim;
 - supply and importation in Spain of moulds and equipment used for manufacture of goods that will be exported afterwards.
- Refund only if supplies of services and work deliveries for which the customer is liable to VAT.