

ELIGIBLE ITEMS FOR VAT REFUND IN EUROPE

| | HOTEL | RESTAURANTS | EXHIBITIONS/CONFERENCES | PROFESSIONAL FEES | TELECOMMUNICATION | ROAD TAX / TOLLS | FERRY | Diesel | PETROL | LUBRICANTS | TRUCK REPAIRS | MARKETING | OFFICE MATERIAL | TRAINING/CONSULTANCY | CAR RENTAL | TRUCK WASHES | COACH COMPANIES |
|-------------|-------|-------------|-------------------------|-------------------|-------------------|------------------|-------|--------|--------|------------|---------------|-----------|-----------------|----------------------|------------|--------------|-----------------|
| GERMANY | ✓ | ✓ | ✓ | ✓ | NO | ✓ | NO | ✓ | ✓ | ✓ | NO | ✓ | NO | ✓ | ✓ | ✓ | NO |
| AUSTRIA | ✓ | NO | ✓ | ✓ | NO | ✓ | ✓ | ✓ | NO | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| BELGIUM | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | NO | ✓ | ✓ | ✓ | NO | ✓ | ✓ | NO | NO |
| BULGARIA | ✓ | NO | ✓ | NO | ✓ | NO | NO | ✓ | ✓ | ✓ | ✓ | NO | NO | NO | NO | ✓ | NO |
| DENMARK | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | NO | ✓ | NO | ✓ | NO | ✓ | ✓ | NO | NO | ✓ | NO |
| SLOVAKIA | ✓ | NO | ✓ | NO | NO | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | NO | ✓ | ✓ |
| SLOVENIA | NO | NO | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | NO | ✓ | NO | ✓ | NO |
| ESTONIA | NO | NO | NO | ✓ | ✓ | ✓ | ✓ | ✓ | NO | ✓ | ✓ | NO | NO | NO | NO | ✓ | NO |
| SPAIN | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | NO | NO | ✓ | NO | NO | NO |
| FINLAND | ✓ | NO | ✓ | ✓ | ✓ | NO | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| FRANCE | NO | ✓ | ✓ | NO | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| GREECE | NO | NO | ✓ | NO | NO | NO | NO | ✓ | ✓ | ✓ | ✓ | NO | NO | NO | ✓ | NO | NO |
| HOLLAND | ✓ | NO | ✓ | ✓ | ✓ | NO | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| HUNGARY | ✓ | NO | ✓ | ✓ | NO | ✓ | NO | ✓ | NO | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | NO | NO |
| ITALY | ✓ | ✓ | ✓ | NO | ✓ | ✓ | ✓ | ✓ | NO | ✓ | ✓ | NO | NO | ✓ | ✓ | NO | ✓ |
| IRELAND | NO | NO | NO | NO | NO | ✓ | NO | ✓ | NO | ✓ | ✓ | NO | ✓ | NO | ✓ | ✓ | NO |
| LITHUANIA | ✓ | ✓ | ✓ | ✓ | ✓ | NO | ✓ | ✓ | ✓ | ✓ | ✓ | NO | NO | ✓ | ✓ | ✓ | NO |
| LUXEMBOURG | ✓ | ✓ | ✓ | ✓ | ✓ | NO | NO | ✓ | ✓ | ✓ | NO | NO | NO | ✓ | ✓ | ✓ | ✓ |
| NORWAY | NO | NO | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | NO | NO | ✓ | NO |
| POLAND | NO | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | NO | ✓ | NO | ✓ | NO | NO | NO |
| PORTUGAL | NO | NO | ✓ | NO | ✓ | ✓ | ✓ | ✓ | NO | ✓ | ✓ | ✓ | ✓ | NO | NO | NO | NO |
| UK | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | NO | NO | ✓ | ✓ | NO | NO | ✓ |
| CZECH REPU. | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | NO | ✓ | ✓ | NO | NO |
| SWEDEN | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

- ✓ 100% refundable
- ✓ Refunds are possible, but further restrictions apply

These refunds may vary depending on the country. Servitir will update them periodically