

## Overview of countries which refund VAT:

### Key to the signatures:

- "X" VAT refund can be obtained. VIALTIS can offer this service.
- "#" VAT refund can be obtained. VIALTIS cannot offer this service at the moment.
- "(x)" Through VAT registration it is possible to obtain refund (contact VIALTIS).
- "O" VAT registration is required. VIALTIS cannot offer this service.
- "÷" VAT refund cannot be obtained.

Application country	Austria	Belgium	Bulgaria	Croatia	Cyprus (GR)	Czech Rep.	Denmark	Estonia	Finland	France	Germany	Great Britain	Greece	Hungary	Ireland	Italy	Latvia	Lithuania	Luxembourg	Malta	Monaco	Netherlands	Norway	Poland	Portugal	Romania	Serbia	Slovakia	Slovenia	Spain	Sweden	Switzerland	
Customer country	Austria	Belgium	Bulgaria	Croatia	Cyprus (GR)	Czech Rep.	Denmark	Estonia	Finland	France	Germany	Great Britain	Greece	Hungary	Ireland	Italy	Latvia	Lithuania	Luxembourg	Malta	Monaco	Netherlands	Norway	Poland	Portugal	Romania	Serbia	Slovakia	Slovenia	Spain	Sweden	Switzerland	
Austria	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
Belarus	X	X	÷	÷	÷	÷	X	÷	X	X	÷	X	÷	÷	X	(x)	÷	÷	X	÷	X	X	X	÷	÷	÷	÷	÷	÷	÷	X	÷	
Belgium	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Bosnia	X	X	÷	÷	÷	÷	X	÷	X	X	X	X	÷	÷	X	(x)	÷	÷	X	÷	÷	X	X	÷	÷	÷	X	X	÷	÷	X	÷	
Bulgaria	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	÷	X	X	X	X	X
Croatia	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Cyprus (GR)	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	÷	X	X	X	X	X
Czech Republic	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	÷	X	X	X	X	X
Denmark	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Estonia	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	÷	X	X	X	X	X
Finland	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	÷	X	X	X	X	X
France	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	÷	X	X	X	X	X	X
Germany	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Great Britain	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Greece	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	÷	X	X	X	X	X	X
Hungary	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Ireland	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	÷	X	X	X	X	X	X
Italy	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	÷	X	X	X	X	X	X
Latvia	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	÷	X	X	X	X	X	X
Lithuania	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	÷	X	X	X	X	X	X
Luxembourg	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	÷	X	X	X	X	X	X
Macedonia	X	X	÷	÷	÷	X	X	÷	X	X	X	X	÷	÷	X	(x)	÷	÷	X	÷	X	X	X	X	÷	÷	X	÷	X	÷	X	X	
Moldova	X	X	#	÷	÷	÷	X	÷	X	X	÷	X	÷	÷	X	(x)	÷	÷	X	÷	X	X	X	÷	÷	÷	÷	÷	÷	÷	X	÷	
Montenegro	X	X	÷	÷	÷	÷	X	÷	X	X	÷	X	÷	÷	X	(x)	÷	÷	X	÷	X	X	X	÷	÷	÷	X	÷	X	÷	X	÷	
Netherlands	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X
Norway	X	X	X	÷	÷	X	X	X	X	X	X	X	X	X	X	X	X	X	X	÷	X	X	-	X	X	(x)	X	X	X	X	X	X	X
Poland	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	÷	X	X	X	X	X
Portugal	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	÷	X	X	X	X	X
Romania	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X
Russia	X	X	÷	÷	÷	÷	X	÷	X	X	÷	X	÷	÷	X	(x)	÷	÷	X	÷	X	X	X	÷	÷	÷	÷	÷	÷	÷	X	÷	
Serbia	X	X	÷	X	÷	÷	X	÷	X	X	X	X	÷	X	X	(x)	÷	÷	X	÷	X	X	X	÷	÷	(x)	-	÷	X	÷	X	X	
Slovakia	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X
Slovenia	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X
Spain	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	÷	X	X	-	X	X	X
Sweden	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	÷	X	X	X	X	X	X
Switzerland	X	X	#	X	÷	X	X	X	X	X	X	X	X	X	X	X	X	X	X	÷	X	X	X	X	X	(x)	X	X	X	X	X	X	-
Turkey	X	X	÷	÷	÷	÷	X	÷	X	X	÷	X	÷	X	X	(x)	÷	÷	X	÷	X	X	X	÷	÷	(x)	X	X	X	÷	X	X	
Ukraine	X	X	#	÷	÷	÷	X	÷	X	X	÷	X	÷	÷	X	(x)	÷	÷	X	÷	X	X	X	÷	÷	÷	÷	÷	÷	÷	X	÷	
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