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AUSTRALIA RECLAIMABLE EXPENSES 2010 13TH DIRECTIVE

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Note : This chart is intended as an approximate guide only. Some of the items may only be claimable in part.	How far can I claim back?	Date of Next VAT deadline	CAR RENTAL	CONFERENCES, TRADE SHOWS	HOTELS	LEASED LINES	PETROL	PROF FEES	PUBLIC TRANSPORT	RESTAURANTS & ENTERTAINMENT	TAXIS	TRAINING COURSES SEMINARS	SPECIAL RULES
AUSTRIA *	01 January 2010	30 June 2011	NO	20%	10%	20%	20% !	20%	10%	10% / 20%	10%	20%	
BELGIUM	January 2008	30 June 2011	21% (only 50%)	21%	6%	21%	21% (only 50%)	21%	6%	NO	6%	21%	
CROATIA	01 January 2010	30 June 2011	NO	22%	NO	NO	NO	NO	NO	NO	NO	NO	
DENMARK	01 January 2010	30 June 2011	NO	25%	25% (only 25%)	25%	25%	25%	NO	25% (only 25%)	NO	25%	
FINLAND	01 January 2010	30 June 2011	23%	23%	9%	23%	23%	23%	9%	NO	9%	23%	
FRANCE	01 January 2010	30 June 2011	NO	19.6%	5.5% / 19.6%	19.6%	19.6% (only 50%)	19.6%	NO	5.5%	NO	19.6%	
GERMANY*	01 January 2010	30 June 2011	19%	19%	7%	19%	NO	19%	19%/ 7%	19% & 7%	19 & 7%	19%	
ICELAND	01 January 2010	30 June 2011	NO	24.5%	7%/ 24.5%	24.5%	NO	24.5%	NO	NO	NO	24.5%	
IRELAND	01 January 2010	30 June 2011	NO	21%	13.5%	21%	NO	21%	NO	NO	NO	21%	
ITALY	Must Register	Must Register	20% (only 40%)	20%	10%	20%	20% !	20%	NO	10% / 20%	NO	20%	Must register
JAPAN	Must Register	Must Register	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	Must register
LICHTENSTEIN	01 January 2010	30 June 2011	7.6%	7.6%	3.6%	7.6%	7.6%	7.6%	7.6%	7.6%	7.6%	7.6%	
LITHUANIA	01 January 2010	30 June 2011	NO	9% / 21%	21%	21%	21%	21%	9%	21% (only 75%)	NO	21%	
LUXEMBOURG	01 January 2010	30 June 2011	15%	15%	3%	15%	15%	15%	3%	3%	3%	15%	
MALTA	01 January 2010	30 June 2011	NO	18%	5%	18%	18%	18%	18%	5% / 18%	18%	18%	
MONACO	01 January 2010	30 June 2011	NO	19.6%	5.5% (only guests)	19.6%	NO	19.6%	NO	19.6%	NO	19.6%	
NETHERLANDS *	January 2006	30 June 2011	19%	19%	6%	19%	19%	19%	6%	NO	6%	19%	5 Years retroactivity
NORWAY	01 January 2010	30 June 2011	NO	25%	8%	NO	25%	15%	8%	NO	8%	25%	
ROMANIA	01 January 2010	30 June 2011	24%	24%	24%	24%	24%	24%	24%	24%	24%	24%	
SOUTH KOREA	01 January 2010	30 June 2011	10%	10%	10%	10%	10%	10%	10%	10%	NO	10%	
SWEDEN	01 January 2010	30 June 2011	25% (only 1/2)	25%	25% / 12%	25%	25%	25%	6%	25% / 12%	6%	25%	
SWITZERLAND	01 January 2010	30 June 2011	7.6%	7.6%	3.6%	7.6%	7.6%	7.6%	7.6%	7.6% (only 50%)	7.6%	7.6%	One claim per year
UK	01 July 2010	31 December 2011	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	NO	17.5%	17.5%	17.5%	Different deadline
* Must be in Company Name and Address													
* Germany - Invoices must have the company's full name and address													
! Can reclaim only under certain conditions													