



Refund procedure according to Article 107/1/b VAT Act and Articles 151 to 156 VAT Ordinance

Countries (in alphabetical order)

The following countries meet the requirements for granting reciprocal rights:

Country	Restrictions and/or remarks	Basis	Refund possible?	MWSTV
Australia		Agreement	yes	152/a
Austria		Declaration of reciprocity	yes	152/a
Bahrain	No tax comparable to Swiss VAT.	Proof	yes	152/b
Belgium		Declaration of reciprocity	yes	152/a
	Refund interest	Reciprocal Right	yes	156
Bermuda Islands	Other tax system.	Agreement	yes	152/b
Bulgaria		Declaration of reciprocity	yes	152/a
Canada	Refund of VAT only for: <ul style="list-style-type: none"> • Trade fair costs (Exhibitors) • Participation costs for international conferences, seminars etc., which are not public (participant) • Accommodation services (max. 30 days) 	Declaration of reciprocity	yes	152/a
Czech Republic	From 2014 the following changes came into effect: No refund of VAT on: <ul style="list-style-type: none"> • Travel expenses, accommodation and meals • Telephone charges • Taxi costs • Fuel 	Declaration of reciprocity	yes	152/a
Croatia		Declaration of reciprocity	yes	152/a
Cyprus		Declaration of reciprocity	yes	152/a

Country	Restrictions and/or remarks	Basis	Refund possible?	MWSTV
Denmark	Refund of VAT on meals and drinks up to 25%.	Declaration of reciprocity	yes	152/a
Estonia		Declaration of reciprocity	yes	152/a
Finland		Declaration of reciprocity	yes	152/a
France		Declaration of reciprocity	yes	152/a
Germany	No refund of VAT on fuel and estimated travel expenses.	Declaration of reciprocity	yes	152/a
	Refund interest	Reciprocal right	yes	156
Greece		Declaration of reciprocity	yes	152/a
Great Britain	Restrictions: No reciprocal right for Jersey, Guernsey and remaining Channel Islands (Herm, Sark, Alderney), as they are independent.	Declaration of reciprocity	yes	152/a
Hong Kong	No tax comparable to Swiss VAT.	Agreement	yes	152/b
Hungary		Declaration of reciprocity	yes	152/a
Iceland	New from claim year 2021 (invoices from 01.01.2020).	Agreement	yes	152/a
Ireland		Declaration of reciprocity	yes	152/a
Israel	Zero rate for various services.	Declaration of reciprocity	yes	152/a
Italy		Declaration of reciprocity	yes	152/a
	Refund interest	Reciprocal right	yes	156
Japan		Declaration of reciprocity	yes	152/a
Latvia		Declaration of reciprocity	yes	152/a
Lithuania		Declaration of reciprocity	yes	152/a
Luxemburg		Declaration of reciprocity	yes	152/a
Malta	New from claim year 2016 (invoices from 01.01.2015).	Agreement	yes	152/a
Macedonia		Declaration of reciprocity	yes	152/a
Monaco		Declaration of reciprocity	yes	152/a
Netherlands		Declaration of reciprocity	yes	152/a
Norway		Declaration of reciprocity	yes	152/a
Poland		Declaration of reciprocity	yes	152/a

Country	Restrictions and/or remarks	Basis	Refund possible?	MWSTV
Portugal		Declaration of reciprocity	yes	152/a
Republic of Serbia	New from claim year 2016 (invoices from 01.01.2015).	Declaration of reciprocity	yes	152/a
Rumania		Declaration of reciprocity	yes	152/a
Saudi-Arabia	Until claim year 2018: Different tax system.	Agreement	yes	152/c
	As of claim year 2019: Implementation of VAT.	no agreement at present	Refund possible again as soon as the declarations of reciprocity are exchanged. Date currently unknown.	152/a
Sweden		Declaration of reciprocity	yes	152/a
Slovenia		Declaration of reciprocity	yes	152/a
Slovakia		Declaration of reciprocity	yes	152/a
Spain		Declaration of reciprocity	yes	152/a
	Refund interest	Reciprocal right	yes	156
Taiwan		Declaration of reciprocity	yes	152/a
Turkey	Refund of VAT only for: <ul style="list-style-type: none"> • Transport services including fuel, spare parts, service and repairs • Services connected to trade fairs and exhibitions (exhibitors) including accommodation an hospitality 	Declaration of reciprocity	yes	152/a
United Arab Emirates	Claim years 2017 and 2018 (invoices from 01.01.2016 to 31.12.2017)	Another tax system	yes	152/b
	Claim year 2019 (invoices from 01.01.2018 to 31.12.2018) – introduction of VAT	Clarification of the commencement of agreement is still pending	no	
	As of claim year 2020 (invoices from 01.01.2019)	Agreement	yes	152/a
United States of America	Other tax system	Agreement	yes	152/c

If a state is not listed, the applicant may prove to the FTA otherwise that requirements according to Art. 152/1 of the VAT Act are met.

The requirements for granting reciprocity can be found on the FTA website:

www.estv.admin.ch → Value Added Tax → VAT-Refund - Tax free → VAT refund to companies with their domicile on foreign territory → Reciprocal right