



## 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	New as from claim year 2022 (invoices from 2021): no refund of VAT on fuel	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"><li>• Trade fair costs (Exhibitors)</li><li>• Participation costs for international conferences, seminars etc., which are not public (participant)</li><li>• Accommodation services (max. 30 days)</li></ul>	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"><li>• Travel expenses, accommodation and meals</li><li>• Telephone charges</li><li>• Taxi costs</li><li>• Fuel</li></ul>	Declaration of reciprocity	yes	152/a
Croatia		Declaration of reciprocity	yes	152/a

Country	Restrictions and/or remarks	Basis	Refund possible?	MWSTV
Cyprus		Declaration of reciprocity	yes	152/a
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 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 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
New Zealand	New from claim year 2025 (invoices from 2024).	Agreement	yes	152/a

Country	Restrictions and/or remarks	Basis	Refund possible?	MWSTV
Norway		Declaration of reciprocity	yes	152/a
Poland		Declaration of reciprocity	yes	152/a
Portugal		Declaration of reciprocity	yes	152/a
Republic of Serbia	New from claim year 2016 (invoices from 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 bis 2023	Nothing		
	As of claim year 2024 (invoices from 2023)	Agreement	yes	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"> <li>• Transport services including fuel, spare parts, service and repairs</li> <li>• Services connected to trade fairs and exhibitions (exhibitors) including accommodation and hospitality</li> </ul>	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
	As of claim year 2019 (invoices from 2018)	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](http://www.estv.admin.ch) → Value Added Tax → VAT-Refund - Tax free → VAT refund to companies with their domicile on foreign territory → Reciprocal right.