

EU VAT and MOT Recovery Non-EU Based Corporate and Commercial Aviation

Country	Name of VAT	Standard rate	Ground Handling	Fuel - VAT	Fuel - MOT (2)	EuroControl	Repairs	Hotel	Car Rental
Austria	MwSt	20%	✓	✓	c	✓	✓	(4)	X
Belgium	BTW	21%	✓	✓		✓	✓	X	✓ (50%)
Denmark	MOMS	25%	✓	✓		✓	✓	✓(25%)	✓
Finland	ALV	22%	✓	✓		✓	✓	✓	✓
France	TVA	5.5/19.6%	c	c		na	c	X	X
Germany	MwSt	19%	✓	X (1)	c	✓	✓	✓	✓
Ireland	VAT	21%	✓	✓		(5)	✓	X	X
Italy	IVA	20%	✓ (3)	✓ (3)	c	✓ (3)	✓ (3)	X	X
Netherlands	BTW	19%	✓	✓		✓	✓	✓	✓
Sweden	MOMS	12/25%	✓	✓		✓	✓	✓	✓
Switzerland	VAT, MwSt	7.6%	✓	✓	c	✓	✓	(4)	X
U K	VAT	17.5%	✓	✓		✓	✓	✓	✓

✓ Reclaimable if Charged
c Refund/Credit to ACC Holders

- (1) **German** fuel VAT is currently refundable only to companies registered for VAT in at least one EU country.
- (2) Refundable on fuel uplifts by charter and commercial aircraft. Should not be charged in BEL, DMK, FIN, FRA, IRE, NET, SWE or UK on ANY international flight. Exemptions available in certain countries including FRA.
- (3) **Italy** refunds VAT, when at all, only to companies VAT-registered in other EU Member States. MOT case pending. Italian vendors may also credit back to commercial operators VAT incurred on fuel and other operating expenses.
- (4) **Austria** requires a written description of the business purpose, signed by the employee, to support the refund of VAT on hotels. Accordingly, most companies forego this opportunity. **Switzerland**'s onerous VAT recovery procedures discourage recovery on hotel charges.
- (5) **Ireland** refunds overflight VAT only to commercial operators, including charter and management firms.

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IF a country is not listed above, it does not provide meaningful VAT recovery opportunity.