

This chart outlines examples of common business expenses eligible for VAT refunds to companies based in Malaysia. The numbers reflect the percentage of VAT charged in each country and which categories are eligible for a refund. An empty box means there is no refund for that particular category in the associated country. This is a general guide only, please [contact us](#) for specific information for your business.

MALAYSIA

Country	VAT	VAT Rate	Small Receipts	Hotels	Restaurant Meals	Entertainment	Telecomms	Transport	Conferences	Fuel	Advertising	Marketing Promo	Printing Materials Stationery	Deadline	Application period	Retroactive claims possible
Austria	UST/MWST	20	€400	√	√	√*	√*	√*	√	√*	√*	√*	√	6/30/2016	Jan - Dec 2015	n/a
Belgium	TVA/BTW	21	N/a	√*	√*	√*	√*	√*	√	√*	√*	√*	√	9/30/2016	Jan - Dec 2015	n/a
Canada	GST/HST	5-15	N/a	√*					√		√*	√*	√	1 year from event	miscellaneous	2 years for GST
Denmark	MOMS	25	DKK 750	√*	√*		√		√		√*	√*	√	9/30/2016	Jan - Dec 2015	n/a
Finland	ALV	24	€400	√			√*	√	√	√	√*	√*	√	6/30/2016	Jan - Dec 2015	n/a
France	TVA	20	€150	√*	√	√	√		√	√*	√*	√*	√	6/30/2016	Jan - Dec 2015	n/a
Holland	BTW	21	€100	√		√*	√	√*	√	√	√*	√*	√	6/30/2016	Jan - Dec 2015	5 years
Iceland	VSK	24	ISK6000	√			√		√		√*	√*	√	6/30/2016	Jan - Dec 2015	n/a
Ireland	VAT	23	N/a	√*			√*		√	√*	√*	√*	√	6/30/2016	Jan - Dec 2015	n/a
Japan**	Consumption tax	8	N/a	√	√	√	√	√	√	√	√*	√*	√	n/a	n/a	n/a
Luxembourg	TVA	17	€100	√	√	√	√	√	√	√	√*	√*	√	6/30/2016	Jan - Dec 2015	n/a
Malta	VAT	18	N/a	√	√*		√	√*	√	√*	√*	√*	√	6/30/2016	Jan - Dec 2015	n/a
Monaco	TVA	20	N/a	√*	√	√	√		√	√*	√*	√*	√	6/30/2016	Jan - Dec 2015	n/a
Norway	MVA	25	NOK1000	√			√		√		√*	√*	√	6/30/2016	Jan - Dec 2015	n/a
Spain***	IVA	21	N/a	√*	√*	√*		√*	√		√*	√*		9/30/2016	Jan - Dec 2015	n/a
Sweden	MOMS	25	SEK4000	√	√	√*	√	√	√	√*	√*	√*	√	6/30/2016	Jan - Dec 2015	n/a
UK	VAT	20	GBP250	√	√	√*	√	√	√	√	√*	√*	√	12/31/2016	July 2015 - June 2016	n/a

NOTES

* Subject to some restrictions and limitations.

** Refund possible only through registration for Consumption tax prior to incurring the expenses.

*** Refund only possible if VAT paid on:

- admission, accommodation, restaurants and transportation in relation to the participation at fairs, congresses and exhibitions with commercial or professional aim
- the supply and importation into Spain of moulds and equipment used for the manufacture of goods that will be exported afterwards.

TO START RECLAIMING YOUR VAT TODAY CONTACT US ON:

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