



## Overview of countries from which FDE offers VAT refund

### Key to the signatures:

- X VAT refund can be obtained.
- (x) VAT registration is required to obtain refund; please contact FDE for further information.
- ÷ VAT refund cannot be obtained.
- \* Coach operators cannot obtain VAT refund.

Application country	Austria	Belgium*	Bulgaria	Croatia*	Cyprus (GR)	Czechia	Denmark*	Estonia	Finland	France	Germany*	Great Britain	Greece*	Hungary	Iceland	Ireland*	Italy	Latvia	Lithuania	Luxembourg	Malta	Netherlands*	Norway	Poland*	Portugal	Romania	Slovakia*	Slovenia*	Spain*	Sweden	Switzerland*
Albania	X	X	÷	÷	÷	÷	X	÷	X	X	÷	X	÷	÷	÷	X	(x)	÷	÷	X	÷	X	X	÷	÷	÷	÷	÷	÷	X	÷
Austria	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Belgium	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Bosnia	X	X	÷	÷	÷	÷	X	÷	X	X	X	X	÷	÷	X	X	(x)	÷	÷	X	÷	X	X	÷	÷	÷	X	÷	÷	X	÷
Bulgaria	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Croatia	X	X	X	-	X	X	X	X	X	X	X	÷	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Cyprus (GR)	X	X	X	X	-	X	X	X	X	X	X	÷	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Czechia	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Denmark	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Estonia	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Finland	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
France	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Germany	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Great Britain	X	X	X	÷	÷	X	X	X	X	X	X	-	X	X	X	X	(x)	X	X	X	÷	X	X	X	÷	÷	X	X	X	X	X
Greece	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Hungary	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Ireland	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Italy	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Latvia	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X	X
Liechtenstein	X	X	÷	÷	÷	÷	X	÷	X	X	X	X	X	X	X	X	(x)	÷	÷	X	÷	X	X	÷	÷	÷	÷	X	÷	X	-
Lithuania	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X	X
Luxembourg	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X	X	X
Moldova	X	X	X	÷	÷	÷	X	÷	X	X	÷	X	÷	÷	X	X	(x)	÷	÷	X	÷	X	X	÷	÷	÷	÷	÷	÷	X	÷
Montenegro	X	X	÷	÷	÷	÷	X	÷	X	X	÷	X	÷	÷	X	X	(x)	÷	÷	X	÷	X	X	÷	÷	÷	÷	X	÷	X	÷
Netherlands	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X	X	X
North Macedonia	X	X	X	÷	÷	X	X	÷	X	X	X	X	÷	÷	X	X	(x)	÷	÷	X	÷	X	X	X	÷	÷	÷	X	÷	X	X
Norway	X	X	X	÷	÷	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	÷	X	-	X	X	(x)	X	X	X	X	X
Poland	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X	X
Portugal	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X	X
Romania	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X	X
Serbia	X	X	X	X	÷	÷	X	÷	X	X	X	X	÷	X	X	X	(x)	÷	÷	X	÷	X	X	÷	÷	(x)	X	X	÷	X	X
Slovakia	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X	X
Slovenia	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X	X
Spain	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X	X
Sweden	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	-	X
Switzerland	X	X	X	X	÷	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	÷	X	X	X	(x)	X	X	X	X	-
Turkey	X	X	÷	X	÷	÷	X	÷	X	X	÷	X	÷	X	X	X	(x)	÷	÷	X	÷	X	X	÷	÷	(x)	X	X	÷	X	X
Ukraine	X	X	X	÷	÷	÷	X	÷	X	X	÷	X	÷	÷	X	X	(x)	÷	÷	X	÷	X	X	÷	÷	÷	÷	÷	÷	X	÷
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