



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)	Czech Rep.	Denmark*	Estonia	Finland	France	Germany*	Great Britain	Greece*	Hungary	Iceland	Ireland*	Italy	Latvia	Lithuania	Luxembourg	Malta	Netherlands*	Norway	Poland*	Portugal	Romania	Serbia	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	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	X	X		
Bosnia	X	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	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	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			
Czech Rep.	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	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	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	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	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	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	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	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	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	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	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	X		
Liechtenstein	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	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	X		
Macedonia	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	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	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	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	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	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	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	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	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	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	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	X	X	X	-	X
Turkey	X	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	÷	X	
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