## Overview of countries from which VIALTIS offers VAT refund

## Key to the signatures：

X VAT refund can be obtained．
（x）VAT registration is required to obtain refund；please contact VIALTIS for further information．
$\div \quad$ VAT refund cannot be obtained．
＊Coach operators cannot obtain VAT refund．

| Application country <br> Customer country |  |  | $\left.\begin{aligned} & \frac{0}{2} \\ & \frac{0}{c} \\ & \frac{0}{3} \\ & \infty \end{aligned} \right\rvert\,$ |  |  |  |  |  |  | $\begin{aligned} & \text { g } \\ & \text { 毞 } \end{aligned}$ | $\begin{aligned} & \stackrel{*}{\gtrless} \\ & \stackrel{y}{e} \\ & \stackrel{\rightharpoonup}{0} \\ & \stackrel{U}{0} \end{aligned}$ |  |  |  |  |  | $\sum_{\substack{0}}^{0}$ |  |  | $\frac{\mathbb{I}}{\sum_{\sum}^{0}}$ |  | 2 | $\begin{aligned} & \stackrel{*}{⿱ 丷 ⿱ ⿻ ⿴ 囗 丨 丷 日 小} \\ & \frac{\pi}{0} \\ & \hline \end{aligned}$ | $\begin{aligned} & \overline{=} \\ & 0 \\ & 0 \\ & \text { 릉 } \\ & 0 \end{aligned}$ |  | $\left\lvert\, \begin{array}{c\|} \frac{\pi}{0} \\ \stackrel{0}{\omega} \\ ~ \end{array}\right.$ | $\begin{array}{\|l\|l} * \\ \stackrel{*}{0} \\ \frac{0}{0} \\ 0 \\ 0 \\ \hline \end{array}$ | $\qquad$ | $\left\lvert\, \begin{gathered} \stackrel{*}{c} \\ \stackrel{c}{\mathrm{~N}} \\ \stackrel{0}{n} \end{gathered}\right.$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Albania | X | X | $\div$ | $\div$ | $\div$ | $\div$ | X | $\div$ | $x$ | x | $\div$ | x | $\div$ | $\div$ | $x$ | （x） | $\div$ | $\div$ | x | $\div$ | X | X | $\div$ | $\div$ | $\div$ | $\div$ | $\div$ | $\div$ | $\div$ | $x$ | $\div$ |
| 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 | $\div$ | $\div$ | $\div$ | $\div$ | X | $\div$ | x | $x$ | X | $x$ | $\div$ | $\div$ | $x$ | （x） | $\div$ | $\div$ | X | $\div$ | X | X | $\div$ | $\div$ | $\div$ | X | X | $\div$ | $\div$ | X | $\div$ |
| 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 | $\div$ | x | x | x | x | x |
| Croatia | X | X | X | － | X | X | X | X | X | x | X | $\div$ | 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 | $\div$ | X | X | x | x | x | X | x | x | X | X | X | x | x | $\div$ | 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 | $\div$ | 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 | $\div$ | 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 | $\div$ | 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 | $\div$ | 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 | $\div$ | $\div$ | x | x | x | x | $x$ | x |  | X | x | $x$ | （x） | x | X | x | $\div$ | X | X | x | $\div$ | $\div$ | 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 | $\div$ | 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 | $\div$ | 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 | $\div$ | 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 | $\div$ | x | x | x | x | x |
| Liechtenstein | x | X | $\div$ | $\div$ | $\div$ | $\div$ | x | $\div$ | $x$ | $x$ | x | $x$ | x | x | x | （x） | $\div$ | $\div$ | x | $\div$ | $x$ | X | $\div$ | $\div$ | $\div$ | $\div$ | $\div$ | x | $\div$ | 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 | $\div$ | 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 | $\div$ | X | X | x | X | x |
| Macedonia | x | x | $\div$ | $\div$ | $\div$ | x | x | $\div$ | x | $x$ | X | $x$ | $\div$ | $\div$ | x | （x） | $\div$ | $\div$ | X | $\div$ | X | X | X | $\div$ | $\div$ | X | $\div$ | X | $\div$ | x | x |
| Moldova | x | x | $\div$ | $\div$ | $\div$ | $\div$ | x | $\div$ | $x$ | $x$ | $\div$ | x | $\div$ | $\div$ | x | （x） | $\div$ | $\div$ | x | $\div$ | x | X | $\div$ | $\div$ | $\div$ | $\div$ | $\div$ | $\div$ | $\div$ | x | $\div$ |
| Montenegro | $x$ | x | $\div$ | $\div$ | $\div$ | $\div$ | x | $\div$ | $x$ | $x$ | $\div$ | x | $\div$ | $\div$ | x | （x） | $\div$ | $\div$ | X | $\div$ | x | X | $\div$ | $\div$ | $\div$ | x | $\div$ | X | $\div$ | $x$ | $\div$ |
| Morocco | x | x | $\div$ | $\div$ | $\div$ | $\div$ | x | $\div$ | x | $x$ | $\div$ | x | $\div$ | $\div$ | x | （x） | $\div$ | $\div$ | X | $\div$ | X | X | $\div$ | $\div$ | $\div$ | $\div$ | $\div$ | $\div$ | $\div$ | X | $\div$ |
| 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 |
| Norway | $x$ | x | x | $\div$ | $\div$ | x | x | $x$ | x | $x$ | x | $x$ | x | $x$ | $x$ | x | $x$ | x | x | $\div$ | 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 | $\div$ | 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 | $\div$ | 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 | $\div$ | X | $\div$ | $\div$ | X | $\div$ | X | $x$ | X | $x$ | $\div$ | x | X | （x） | $\div$ | $\div$ | X | $\div$ | X | X | $\div$ | $\div$ | （x） |  | X | X | $\div$ | 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 | $\div$ | 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 | $\div$ | X | x | X | － | x |
| Switzerland | x | x | $\div$ | x | $\div$ | X | x | x | x | $x$ | X | $x$ | X | $x$ | $x$ | X | x | X | X | $\div$ | x | X | X | x | （x） | x | $x$ | x | x | $x$ | － |
| Turkey | x | x | $\div$ | $\div$ | $\div$ | $\div$ | x | $\div$ | x | x | $\div$ | $x$ | $\div$ | $x$ | x | （x） | $\div$ | $\div$ | x | $\div$ | x | X | $\div$ | $\div$ | （x） | x | x | x | $\div$ | x | x |
| Ukraine | x | x | $\div$ | $\div$ | $\div$ | $\div$ | x | $\div$ | x | X | $\div$ | x | $\div$ | $\div$ | x | （x） | $\div$ | $\div$ | X | $\div$ | x | x | $\div$ | $\div$ | $\div$ | $\div$ | $\div$ | $\div$ | $\div$ | x | $\div$ |
| Customer country <br> Application country | $\begin{aligned} & \text { N } \\ & \stackrel{0}{5} \\ & \frac{5}{3} \end{aligned}$ |  | $\left\|\begin{array}{l} \frac{0}{2} \\ \frac{0}{5} \\ \frac{0}{3} \\ \bar{\infty} \end{array}\right\|$ |  | $\begin{aligned} & \frac{\pi}{\tilde{u}} \\ & \frac{u}{2} \\ & \frac{2}{3} \end{aligned}$ |  | $\stackrel{*}{\stackrel{*}{2}}$ | $\begin{array}{\|l\|} \substack{\frac{0}{5} \\ \stackrel{1}{4} \\ 山} \\ \hline \end{array}$ |  |  |  |  | $\begin{array}{\|c\|} \stackrel{*}{\stackrel{U}{0}} \\ \stackrel{0}{0} \\ \stackrel{0}{U} \end{array}$ |  | $\begin{aligned} & \stackrel{*}{\mathrm{O}} \\ & \stackrel{\text { E }}{\mathrm{N}} \end{aligned}$ | $\underset{=}{\text { N }}$ | $\sum_{\substack{0}}^{0}$ |  |  | $\frac{ \pm}{\text { ¢ }}$ |  |  | $\begin{aligned} & \stackrel{*}{\mathrm{O}} \\ & \stackrel{\mathrm{C}}{\mathrm{O}} \end{aligned}$ | com |  |  | $*$ $\stackrel{*}{0}$ $\stackrel{0}{0}$ 0 0 |  | $\stackrel{*}{*}$ | $\begin{array}{\|c\|} \hline \\ \stackrel{\rightharpoonup}{0} \\ 0 \\ 3 \\ \omega \\ \hline \end{array}$ |  |

