



UNGARN
 SLOWENIEN
 SLOWAKEI
 SCHWEDEN
 ÖSTERREICH
 NORWEGEN
 MONACO
 LUXEMBURG
 ISLAND
 GROSSBRITANNIEN
 FRANKREICH
 DEUTSCHLAND
 DÄNEMARK
 BELGIEN

**RÜCKFORDERBARE
MWST
FÜR LIECHTENSTEIN**

MWST-Satz	25 %	20 %	19 %	25 %	20 %	25 %	19.6 %	15 %	24,5 %	15 %	19.6 %	19 %	25 %	21 %		
Juli 2009 ● = Volle Rückerstattung x = Teilweise Rückerstattung	●		●	●	●	●	x	●	●	●	x	●	x		Hotel	
				x	x		●	●		●	●	●	x		Restaurant/Mahlzeiten	
				x			●	●			●	x			Repräsentationskosten	
	●	●	●	●	●	x	●	●	●	●	●	●	●	●	●	Konferenzen
	x		x	●	●				x	x		●		x	Reisen (Bahn, Taxi, Bus)	
	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	Transporte
			●	●	●	x	●	●	●	●	●		x	x	Benzin	
	●	x	●	●	x	x	x	●	●	●	x		x	x	Diesel	
	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	Ausstellungen/Messen
	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	Marketing
	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	Berater
	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	Telefonkosten
				x		x			x		●		●		x	Mietwagen
●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	Anwaltskosten	
●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	Ausbildung/Schulung	

Zusätzliches Land mit Gegenrecht: Japan