



PAIS	HOTELES	RESTAURANTES Y OCIO	ALQUILER VEHÍC.	GASOLINA	DIESEL	TAXIS	TRANSPORTE PUBLICO	TELECOMUNICACIONES	GASTOS PROF.	CONFERENCIAS EXPOSICIONES	SEMINARIOS/FORMACIÓN	COSTES HERRAMIENTAS
ALEMANIA	7%	19% / 7%	19%	19*	19*	19%/7%	7%	19%	19%	19%	19%	19%
AUSTRIA	10%	10%	NO	NO	20%	10%	10%	20%	20%	20%	20%	20%
BELGICA	6*	12*	21*	21*	21*	6%	6%	21%	21%	21%	21%	21%
BULGARIA	9%/20%	20*	NO	20*	20%	NO	20*	20%	20%	20%	20%	20%
CHIPRE	5T*	19/8*	19*	19%	19%	8%	5% / 8%	19%	15%	19%	19%	19%
CROACIA	NO	NO	NO	NO	NO	NO	NO	NO	NO	25%	NO	NO
DINAMARCA	25*	25*	25*	25*	25*	0	0	25%	25%	25%	25%	25%
ESLOVENIA	NO	NO	NO	NO	NO	22%	9,50%	22%	22%	22%	22%	22%
ESPAÑA	10*	10*	21*	21*	21*	10%	10%	21%	21%	10%	21%	21%
ESTONIA	9*	20*	20*	20%	20%	20%	20%	20%	20%	20%	20%	20%
FINLANDIA	10%	NO	24*	24*	24*	10%	10%	24%	24%	24%	24%	24%
FRANCIA	10%	10%/ 5,5%	NO	20*	20*	NO	NO	20%	20%	20%	20%	20%
GRECIA	NO	NO	NO	NO	NO	NO	NO	23%	23%	23%	23%	23%
HOLANDA	6%	NO	21*	21	21	6%	6%	21%	21%	21%	21%	21%
HUNGRIA	27%	NO	27%	NO	27*	NO	27%	27*	27%	27%	27%	27%
IRLANDA	9*	NO	NO	NO	23*	0	0	23%	23%	23%	23%	23%/0%
ITALIA	10%	22%	22*	22*	22*	NO	NO	22%	22%	22%/10%	22%	22%
LETONIA	12*	21%	21*	21%	21%	21%	12%	21%	21%	21%	21%	21%
LITUANIA	21%	21*	NO	21*	21*	NO	21%	21%	21%	21%	21%	21%
LUXEMBURGO	3%	3%	15*	15%	15%	3%	3%	15%	15%	15%	15%	15%
MALTA	7%	5/18*	18*	18*	18*	18*	0	18%	18%	18%	18%	18%
MONACO	10%	10/5,5	NO	NO	20*	NO	NO	20%	20%	NO	20%	20%
NORUEGA	8%	NO	NO	25*	25*	8*	8*	0	25*	25*	0	25
POLONIA	NO	NO	23*	23*	23*	8%	8%	23%	23%	23%	23%	23%
PORTUGAL	6*	13*	23*	23*	23*	6*	6*	23%	23%	23%	23%	23%
REINO UNIDO	20%	20*	20*	20%	20%	0	0	20%	20%	20%	20%	0/20
REP. ESLOVACA	20*	NO	NO	20%	20%	20%	20%	20%	20%	20%	20%	20%
REP. CHECA	15%	NO	21%	21%	21%	21%	15%	21*	21%	21%	21%	21%
RUMANIA	9%	24%	24%	24%	24%	24%	24%	24%	24%	24%	24%	24%
SUECIA	12*	25	25*	25*	25*	6%	6%	25%	25%	25%	25%	25%
SUIZA	3,8/8*	2,5	8%	8*	8*	8%	8%	8*	8*	8*	8%	8%

Abreviaciones	
NO	Conceptos no recuperables
0	Conceptos exentos de impuestos
*	Se aplican restricciones
T	Reducción Temporal en el IVA