## What VAT is Refundable

| Travel<br>Expenses | Meeting<br>Expenses     | Professional<br>Fees     | Interco.<br>Charges | Others       |
|--------------------|-------------------------|--------------------------|---------------------|--------------|
| Hotels             | Seminars                | Legal                    | IT Telecom          | Relocation   |
| Car Rentals        | Conferences<br>& Events | Clinical Trials          | Shared<br>Services  | AP Invoices  |
| Transportation     | Training                | Marketing<br>Advertising | Mgmt. Services      | Courier      |
| Meals              | Trade Shows             | R&D                      | Technical Fees      | Installation |

NB. VAT rates within a country can vary on different items.

Not all countries refund on all the above items

