













FEATURES TO LOOK FOR ON THE INVOICES/RECEIPTS:

- **HOTEL AND CAR RENTAL INVOICES/RECEIPTS.** Travelers should check in with their name *ALONG WITH THE UNIVERSITY NAME AND UNIVERSITY ADDRESS*, not their home address and *ALWAYS INSIST ON THE FINAL TAX INVOICE/RECEIPT* when checking out. A photocopy, FAX or any invoice/receipt that says “Copy”, “Information Only”, “Preliminary”, “Statement” or, more obviously, “This is Not a VAT Invoice/Receipt” is not acceptable to the tax authorities.
- **EXPRESS CHECK-OUT** Invoices/Receipts may not be the Final Tax Invoice/Receipt.
- **ADEQUATE DESCRIPTION OF GOODS OR SERVICES PROVIDED.** This is particularly important for restaurant invoices/receipts; it is also important to record the names and affiliations of all the diners on the back of the invoices/receipts.
- **CREDIT CARD CHARGE RECEIPTS ARE GENERALLY NOT ACCEPTABLE AS THEY DO NOT CONTAIN ADEQUATE INFORMATION.** The newer style, computer generated credit card receipts may, however, be acceptable if they show the items listed above.
- **S. KOREA – ONLY REFUNDS VAT ON HOTEL ACCOMMODATIONS.** Proof of Payment (Credit Card Receipt) of the bill must be attached to each Invoice/Receipt.
- **CANADA – ONLY REFUNDS GST/HST ON HOTEL ACCOMMODATIONS.** Travelers must check in using their full first name and full last name. It is necessary to retain only original hotel invoices/receipts. Since your university has setup an internal procedure to recover GST on hotel accommodations, it is imperative that the traveler does not recover GST personally within Canada.

WHEN TRAVELERS RETURN –

Please include with each Expense Report all the original VAT/GST/HST reclaimable invoices/receipts that have been acquired – even though some of them may not be strictly necessary to obtain reimbursement from the university.

Sample VAT/GST Taxes

 Austria 10/20%	 Belgium 21%
 Denmark 25%	 Finland 22%
 Germany 7/16%*	 Luxembourg 15%
 Netherlands 6/19%	 Sweden 25%
 Switzerland 7.5%	 United Kingdom 17.5%
 Canada 7/15%	 S. Korea 10%

*19% as January 1, 2007