



European Commission
Taxation and Customs Union

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VAT Rates Applied in the Member States of the European Union

Situation at 1st May 2010

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N.B.: The purpose of this document is to disseminate information about the VAT rates in force in the Member States of the European Union. The information has been supplied by the respective Member States, but part of it has not been verified by some of them yet. The Commission cannot be held responsible for its accuracy or completeness, neither does its publication imply any endorsement by the Commission of those Member States' legal provisions.

I. LIST OF VAT RATES APPLIED IN THE MEMBER STATES

Member States	Code	Super Reduced Rate	Reduced Rate	Standard Rate	Parking Rate
Belgium	BE	-	6 / 12	21	12
Bulgaria	BG		7	20	
Czech Republic	CZ	-	10	20	-
Denmark	DK	-	-	25	-
Germany	DE	-	7	19	-
Estonia	EE	-	9	20	-
Greece	EL	5	10	21	-
Spain	ES	4	7	16	-
France	FR	2,1	5,5	19,6	-
Ireland	IE	4,8	13,5	21	13,5
Italy	IT	4	10	20	
Cyprus	CY	-	5 / 8	15	-
Latvia	LV	-	10	21	-
Lithuania	LT	-	5 / 9	21	-
Luxembourg	LU	3	6 / 12	15	12
Hungary	HU	-	5 / 18	25	-
Malta	MT	-	5	18	-
Netherlands	NL	-	6	19	-
Austria	AT	-	10	20	12
Poland	PL	3	7	22	-
Portugal	PT	-	5 / 12	20	12
Romania	RO		9	19	
Slovenia	SI	-	8,5	20	-
Slovakia	SK	-	6 / 10	19	-
Finland	FI	-	8 / 12	22	-
Sweden	SE	-	6 / 12	25	-
United Kingdom	UK	-	5	17,5	-

N.B.: Exemptions with a refund of tax paid at preceding stages (zero rates) are not included above (see section V)

II. APPLICATION OF REDUCED VAT RATES BY THE MEMBER STATES TO THE CATEGORIES OF GOODS AND SERVICES CONTAINED IN ANNEX III OF VAT DIRECTIVE 2006/112/EC

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption

	Category	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	
1.	Foodstuffs	6	20	10	25	7	20	10	4	5,5	0	4	0	21	21	3	18 ¹ 25	0 ²	6	10	3	5	19	8,5	19	12	12	0	
		12				19			7	19,6	4,8	10	5	10 ³								7	12			6		25	17.5
		21									13,5		15									22	20						
2.	Water supplies	6	20	10	25	7	20	[ex] ⁴ 10	7	5,5	[ex] ⁵	10	5	21	21	3	25	0	6	10	7	5	19	8,5	19	22	25	0	
											21																		
3.	Pharmaceutical products	6	20	10	25	19	9	10	4	2,1	0	10	0	10	5 ⁶	3	5 ⁷	0	6	20	7	5	9	8,5	10	8	25	0	
										5,5										10									
		21						21	16	19,6		20				15			19			20					0	17.5	
4.	Medical equipment for disabled persons	6	20	10	25	7	9	10	7	5,5	0	4	5	10	5 ⁶	3	5	5	6	20	7	5	9 ⁸	8,5	10	22	25	0	
		21										20				15	25		19							[ex]	[ex]		
	Children's car seats	21	20	10	25	19	20	21	16	19,6	21	20	15	21	21	15	25	18	19	20	7	5	19	20	19	22	25	5	
5.	Transport of passengers (+see n° VI)	6	20	10	[ex]	7	20	10	7	5,5	[ex]	10	8	10	21	[ex]	25	0 ⁹	[ex]	10	7	5	19	8,5	0	8	6	0	
		0		0	0	19	0					[ex]	15	[ex] ¹⁰		3				6						19	0		
																				19									
6.	Books	6	20	10	25	7	9	5	4	5,5	0	4	5	10	9 ¹¹	3	5	5	6	10	0	5	9	8,5	10	8	6	0	
		21							16	19,6		20										7							
																						22							
	Newspapers	0	20	10	0	7	9 ¹²	5	4	2,1	13,5	4	5	10 ¹³	21	3	5	5	6	10	7	5	9	8,5	19	0	6	0	
		6			25				16	19,6												22					22		
		21																											
Periodicals	0	20	10	25	7	9 ¹²	5	4	2,1	13,5	4	5	10 ¹³	21	3	5	5	6	10	0	5	9	8,5	19	0	[ex]	0		
	6							16	19,6		20										7					22	6		
	21																				22								

II. APPLICATION OF REDUCED VAT RATES BY THE MEMBER STATES TO THE CATEGORIES OF GOODS AND SERVICES CONTAINED IN ANNEX III OF VAT DIRECTIVE 2006/112/EC

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption

Category	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
7. Admission to cultural services (shows, cinema, theatre)	[ex]	20	10	25	[ex]	20	10	[ex] ¹⁴	5,5	[ex]	10	[ex]	[ex]	[ex] ¹⁵	3	25	5	6	[ex]	7	[ex]	9	8,5	19	8	6	17.5
	6				7		5 ¹⁶	7	19,6	13,5		15	21 ¹⁷	21					10		5			[ex]			
Admission to amusement parks	6	20	10	25	19	20	10	7	5,5 ¹⁸	13,5	20	15	21	21	3	25	18	6	10	7	5 ¹⁹	9	8,5	19	8	25	17.5
									19,6																		
8. Pay TV/ cable TV	12 ²⁰	20	[ex] ²¹	25	19	20	[ex]	16	5,5	21	20	15	21	21	3	[ex]	18	19	10	7	20	19	20	[ex]	22	25	17.5
	21		20				10 ²²								15	25 ²²				22 ²³				19 ²¹			
TV licence	[-]	20	[ex] ²¹	25	[ex]	20	[ex]	16	2,1	[ex]	4	15	[-]	21	[ex]	[ex]	[ex]	[ex]	10	22	5	19	[ex]	[ex]	8	[ex]	[ex]
			20													25 ²²							20 ²⁴	19 ²¹			
9. Writers, composers, ...	6	20	10	[ex]	7	20	10	7	5,5	21	[ex]	5	[ex]	21	3	25	18	6	20	7	20	19	8,5	19	[ex]	6	17.5
	21						[ex]				20							19	10		[ex]				8 ²⁵		
	[ex]																	[ex]									
10. Social housing	12 ²⁶	20	10	25	19	20	21	4	5,5	13,5	4	15	21	21	3 ²⁷	25	[ex]	19	20	7	[ex]	19	8,5	19	22	25	17.5
							[ex]		19,6		10				15							5				[ex]	5
	6																									0	
10a Renovation and repairing of private dwellings (*)	6 ²⁸	20	10	25	19	20	10 ²⁹	7 ³⁰	5,5 ³¹	13,5	10	15	21	21	15	25	18	6 ³²	20	7	5	19	8,5	19	22	25	5 ³³
10b Window cleaning and cleaning in private households	21	20	10	25	19	20	21	16	5,5	13,5	20	15	21	21	6	25	18	19	20	22	20	19	8,5	19	22	25	17.5
11. Agricultural inputs	6	20	10	25	7	20	10	7	5,5	13,5	4	5	21	21	3	25	18	6	10	3 ³⁴	5	19	8,5	19	22	25	17.5
	12		20									10	15			15				7 ³⁴	12				17		
	21										20									22	20						
12. Hotel accommodation	6	7 ³⁵	10	25	7	9	10	7	5,5	13,5	10	5	10	21	3	18 ³⁶	5	6	10	7	5	9	8,5	19	8	12	17.5
		20																									
12a Restaurant and catering services																											

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Category	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	
Restaurants	12 ³⁸	20	20	25	19	20	10 ³⁷	7	5,5	13,5 ³⁸	10	8 ³⁷	21	21	3	25	18	6 ³⁷	10 ³⁹	7 ³⁷	12	19	20 8,5 ⁴⁰	19	22	25	17.5	
13. Admission to sporting events	6 [ex]	20	10	[ex] 25	7 19	20	10	7 16	19,6	[ex]	10 20	15	21	21	3 [ex]	25	18	6	20	7	5	19	8,5	19	8 [ex]	[ex] 6	17.5	
14. Use of sporting facilities	6 [ex]	20	10	[ex] 25	[ex] 19	20	10	[ex] 16	19,6	13,5	20	15	21	21	3	25	18	6 [ex]	20	7	5	19	8,5	19	8 [ex]	6 [ex]	[ex] 17.5	
15. Social services	6 21 [ex]	20	[ex] 10	25	7	[ex]	10	7	19,6	[ex]	[ex] 4 10 20	[ex]	[ex]	[ex]	3	[ex]	[ex]	19	0	[ex]	5 20	[ex]	20 [ex] ⁴¹	19 [ex]	[ex]	[ex]	[ex] 25	
16. Supplies by undertakers and cremation services	6 21	20	10	[ex]	19	20	10	7 16	19,6	21 [ex]	[ex]	5	21	21	3	25	18	[ex]	20	7	[ex]	19	8,5	19	[ex]	[ex]	[ex]	
17. Medical and dental care	21 [ex]	20	[ex] 10	[ex]	7 [ex]	[ex]	10 [ex]	7	[ex]	[ex]	[ex] 21	[ex]	[ex]	[ex]	3 [ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]
18. Collection of domestic waste and street cleaning, ...	21	20	20 10 ⁴³	25	[-] 19	20	10 [ex] ⁴⁴	7	19,6 5,5	[ex]	10 21	5	21	21	3	25	18	19 ⁴²	10	7	[ex] 5	19	8,5	19	22	25	0 17.5	
19. Minor repairing (including mending and alteration) of:																												
Bicycles	6	20	20	25	19	20	10	16	19,6	13,5	20	15	21	21	6	25	5	6	20	7	20	8.5	20	19	8	25	17.5	
Shoes and leather goods	6	20	20	25	19	20	10	16	19,6	13,5	20	15	21	21	6	25	5	6	20	7	20	8.5	20	19	8	25	17.5	
Clothing and household linen	6	20	20	25	19	20	10	16	19,6	13,5	20	15	21	21	6	25	5	6	20	7	20	8.5	20	19	8	25	17.5	
20. Domestic care services (**)	21	20	10	25	19	20	10	16	5,5	[ex]	[ex]	15	21	21	[ex] 15	25 [ex] ⁴⁵	5	19	20	22	5	8.5	20	19	22	25	17.5	
21. Hairdressing	21	20	20	25	19	20	21	7	19,6	13,5	20	15	21	21	6	25	18	6	20	7	20	8.5	20	19	8	25	17.5	

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(*) excluding materials which form a significant part of the value of the supply

(**) e.g. home help and care of the young, elderly, sick or disabled

- (1) HU: As of 1 July 2009 a reduced rate of 18% applies to: milk and milk products (excluding mother's milk); Dairy products; Flavoured milk; and products containing cereals, flour, starch, or milk.
- (2) MT: Some confectionery is at 5%
- (3) LV: Products for infants
- (4) EL: When the water is provided by public authorities
- (5) IE: When the water is provided by local authorities
- (6) LT: 5% VAT rate is applicable only to the supply of pharmaceuticals and medical aids to persons who have the right to the total or partial reimbursement of the acquisition expenses of these goods in accordance with the Law on Health Insurance until 31 December 2010 and 21% from then onwards
- (7) HU: only human medical products
- (8) RO: Supply of orthopaedic products and prostheses of any type and accessories to them, with the exception of dental prostheses
- (9) MT: Scheduled transport of passengers. Other transport of passengers, e.g. a taxi service, is at 18%
- (10) LV: Transport of schoolchildren conducted by carriers licensed specially for this reason
- (11) LT: Only books and non periodical informational publications are subject to 9% rate of VAT until 31 December 2010 and will be subject to 21% VAT rate from then onwards
- (12) EE: Newspapers and periodicals containing mainly publicity, private advertisements or erotic/pornographic material are at 20%
- (13) LV: Excluding those of an erotic and pornographic nature and excluding those of a commercial and advertising nature; the 10% applicable to newspapers and periodicals until 31 December 2011 and 21% from then onwards
- (14) ES: Supplied by bodies governed by public law or by other organisations recognised as charitable by the Member State concerned
- (15) LT: Supplied by non-profit making legal persons
- (16) EL: Only for the theatre
- (17) LV: Admissions to cinema (film shows)
- (18) FR: Amusement parks which do not illustrate any cultural topic are liable to the standard rate of 19.6%
- (19) PT: Porn shows, arcade games and gambling are excluded and are liable to the standard rate of 20%
- (20) BE: only for pay or digital radio and TV broadcasting
- (21) CZ and SK: public radio and TV broadcasting, excluding those of a commercial nature, are exempt;
- (22) EL and HU: Services provided by public radio and public TV are exempted
- (23) PL: Services connected with video tapes and with all advertising and promotion movies, and operation of information agencies
- (24) SI: Public radio and TV broadcasting, excluding those of a commercial nature, are exempt
- (25) FI: Copyright royalties collected by copyright organisations
- (26) BE: Provided that all the conditions are fulfilled
- (27) LU: Houses used as a principal dwelling
- (28) BE: Renovation and repairing of private dwellings completed more than 5 years ago
- (29) EL: Only for old private dwellings
- (30) ES: Bricklaying work for the repair of private dwellings

II. APPLICATION OF REDUCED VAT RATES BY THE MEMBER STATES TO THE CATEGORIES OF GOODS AND SERVICES CONTAINED IN ANNEX III OF VAT DIRECTIVE 2006/112/EC

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption

- (31) FR: Renovation and repairing of private dwellings completed at least 2 years ago
- (32) NL: Painting and plastering services for the renovation and repairing of private dwellings more than 15 years old
- (33) UK: For the Isle of Man only
- (34) PL: 3% until 30.04.2008 and 7% from then onwards
- (35) BG: Hotel services when they form part of a tourist package
- (36) HU: In force as of 1.07.2009
- (37) EL, FR, CY, NL and PL: Alcoholic beverages are subject to the standard rate
- (38) BE, IE: all beverages are excluded
- (39) AT: 10% on food, 10% on milk and chocolate, 20% on coffee, tea and other alcoholic or not alcoholic beverages
- (40) SI: VAT rate of 8,5% applies to the preparation of meals
- (41) SI: Social security services, provided as a public service or by other non-profit-making organisations, deemed to be charitable, disabled organisations or self-help organisations, are exempted
- (42) NL: Collection of domestic waste and street cleaning is a service that is carried out by the public authorities. A levy will only be imposed on services which are carried out by a private enterprise which is called in by the public authorities. There will be no levy imposed toward citizens
- (43) CZ: Cleaning and draining of waste water
- (44) EL: When these services are supplied by public authorities
- (45) HU: Social services, with the exception of social catering

III. APPLICATION OF THE PARKING RATE IN CERTAIN MEMBER STATES

BELGIUM

Parking rate of 12% applicable to:

1. Certain energy products such as:
 - coal and solid fuel obtained from coal
 - lignite and agglomerated lignite (except for jet)
 - coke and semi-coke from coal, lignite and peat
 - uncharred petroleum coke used as fuel.
2. Certain tyres and inner tubes

IRELAND

Parking rate of 13.5% applicable to:

1. Energy for heating and light
2. Movable property used in the construction and maintenance of immovable property
3. Supply of immovable property
4. Services consisting of the routine cleaning of immovable property
5. Repair and maintenance of movable property
6. Services relating to the care of the human body
7. Certain specific tourist services
8. Services relating to photography
9. Services supplied by jockeys
10. Works of art and antiques
11. Short-term hire (less than 5 weeks) of:
 - motor vehicles designed for the conveyance of persons by road
 - ships, boats and other vessels not exceeding 15 tonnes gross designed for the conveyance of passengers
 - sports and pleasure craft, including yachts, cabin cruisers, dinghies, canoes, skiffs and racing boats
 - caravans, mobile homes, tents and trailer tents.
12. Driving schools
13. Professional services supplied by veterinary surgeons

LUXEMBOURG

The parking rate of 12% applies to:

1. Certain wines
2. Solid mineral fuels, mineral oils and wood intended for use as fuel, with the exception of wood for heating
3. Washing and cleaning products
4. Printed advertising matter, commercial and similar catalogues; tourism publications
5. Heat, air conditioning and steam, with the exception of heat provided by heating networks
6. Safe custody and administration of securities
7. Administration of credit and credit guarantees by a person or organisation other than that granting the credit

AUSTRIA

The parking rate of 12% applies to:

1. Wine from farm production carried out by the producing farmer

PORTUGAL

The parking rate of 12% applies to:

III. APPLICATION OF THE PARKING RATE IN CERTAIN MEMBER STATES

1. Wine
2. Appliances, machinery and other equipment designed exclusively or mainly for the following purposes:
 - (a) Collection and use of solar energy, wind energy, or geothermal energy;
 - (b) Collection and use of other forms of alternative energy;
 - (c) Production of energy by the incineration or modification of detritus, garbage, and other waste;
 - (d) Exploration of and search for oil and/or development of the discovery of oil and natural gas;
 - (e) Avoidance or reduction, by measuring and controls, of any form of pollution.
3. Agricultural tools and utensils, mobile silos, tractors, pumps and other machinery designed exclusively or mainly for the purpose of agriculture, cattle breeding or forestry.
4. Heating oil and diesel for the agriculture

IV. LIST OF SUPER-REDUCED RATES (LESS THAN 5%) APPLIED IN THE MEMBER STATES

(N.B.: The list is not exhaustive)

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	
Food products								4		4,8	4				3					3 ¹								
Beverages: Mineral water/lemonade															3													
Clothing and footwear for children															3													
Pharmaceuticals								4	2,1						3													
- Books								4 ²			4				3													
- Newspapers								4	2,1		4				3													
- Periodicals								4	2,1		4				3													
Television licence fees									2,1		4																	
- Hotels															3													
- Restaurants															3													
Admission to cultural services, shows (cinema, theatre, sports)															3													
Use of sports installations															3													
- Treatment of waste and waste water															3													
- Collection of household waste															3													
Passenger transport															3													
Property sector:																												
- Supply of new buildings								4			4 ⁶				3 ³													
- Renovation and repairs								4							3 ⁴													
- Construction work on new buildings								4			4 ⁶				3 ³													

IV. LIST OF SUPER-REDUCED RATES (LESS THAN 5%) APPLIED IN THE MEMBER STATES

(N.B.: The list is not exhaustive)

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	
Royalties															3													
Medical equipment for disabled persons											4				3													
Water distribution															3													
Social services											4																	
- Cut flowers and plants																												
- Pesticides, natural and artificial fertilizers											4																	
Raw wool															3													
Agricultural inputs															3						3 ⁵							

(1) PL: Unprocessed

(2) ES: Including free supplement

(3) LU: Only houses assigned to the principal dwelling

(4) LU: Only substantial works on housing constructed more than 20 years prior to the start of the works

(5) PL: 3% until 30.04.2008 and 7% from then onwards

(6) IT: Only for first housing

V. CASES WHERE THE ZERO RATE IS APPLIED TO CONSUMPTION IN THE LEGISLATION OF THE MEMBER STATES (ARTICLE TITLE VIII, CHAPTER 4 OF THE VAT DIRECTIVE 2006/112/EC)

BELGIUM

- Supplies of daily and weekly newspapers of general information
- Supplies of certain recovered materials and by-products

DENMARK

- Sales of newspapers normally published at a rate of more than one issue per month

IRELAND

- Supplies of books and pamphlets (excluding newspapers, periodicals, catalogues, diaries, etc.)
- Supplies of food and drink intended for human consumption (excluding certain products such as alcoholic beverages, manufactured beverages, ice-cream and confectionery)
- Supplies of seeds, plants, trees, etc. used for food production
- Supplies of fertiliser in units of not less than 10 kg
- Supplies of animal feeding stuffs (excluding pet food)
- Supplies of orally administered medicines for human consumption
- Supplies of orally administered medicines for animal consumption (excluding those for pets)
- Supplies of certain articles of feminine hygiene
- Supplies of medical equipment such as wheelchairs, crutches, orthopaedic appliances and other artificial parts of the body (excluding false teeth)
- Supplies of articles of clothing and footwear for children of average size under the age of ten (excluding clothes made of fur or skin and articles of clothing and footwear not marked with the size or age)
- Supplies of wax candles (plain, white and undecorated)
- Certain services provided by the Commissioners of Irish Lights

ITALY

- Supplies of land not capable of being used as building land

CYPRUS

- Supplies of food and drink intended for human consumption (excluding supplies made in the course of catering, certain products such as alcoholic beverages, manufactured beverages, ice-cream, chocolate, confectionery, biscuits and savory products)
- Supplies of pharmaceutical products, medicines and vaccines falling within C.N. codes 30.02, 30.03 and 30.04

MALTA

- Supplies of food products for human or animal consumption, except for supplies of pre-cooked dishes and certain highly processed products, such as ice-cream, chocolates, manufactured beverages or beverages subject to excise duty, and pet foods
- Supplies of seeds or other means of propagation of plants classified under the above paragraph
- Supplies of live animals of a type generally used as, or yielding or producing, food for human consumption
- Supplies of water other than water for enterprises, distilled or mineral water;
- Supplies of pharmaceuticals, medicines only where prescribed

V. CASES WHERE THE ZERO RATE IS APPLIED TO CONSUMPTION IN THE LEGISLATION OF THE MEMBER STATES (ARTICLE TITLE VIII, CHAPTER 4 OF THE VAT DIRECTIVE 2006/112/EC)

- Supplies of goods where the supply is connected with and essential to the provision of care or medical or surgical equipment in hospitals or institutions officially approved, or for the supply of welfare services in institutions falling within the prescribed parameters.

POLAND

- Books and specialist periodicals subject to certain conditions

FINLAND

- Newspapers and periodicals provided that they are sold on subscription for a period of at least one month
- Printing services for membership publications of non-profit making organisations

SWEDEN

- Services with regard to production (basically printing services) of membership periodicals, staff periodicals and periodicals issued by non-profit organisations, including services related to such production, such as distribution services
- Medicine supplied on prescription or sold to hospitals or imported into the country to be supplied on prescription or sold to hospitals

UNITED KINGDOM

- Supplies of books, newspapers, periodicals, sheet music, maps, etc.
- Supplies of food products for human or animal consumption, except for supplies of pre-cooked dishes and certain highly processed products such as ice-cream, chocolates, manufactured beverages or beverages subject to excise duty and pet foods
- Supplies of seeds or other means of propagation of plants classified under the above paragraph
- Supplies of live animals of a type generally used as, or yielding or producing, food for human consumption
- Supplies of water other than water for enterprises, distilled or mineral water
- Supplies of pharmaceuticals, medicines only where prescribed
- Supplies of medical and surgical instruments, aids only to handicapped persons (excluding hearing aids, dental prostheses, spectacles, etc.)
- Supplies of children's clothing and footwear
- Construction of buildings for residential purposes; approved alterations to listed buildings
- Supplies of certain materials by a person supplying the above-mentioned services, excluding maintenance and repair work
- Supplies for and by charity organisations of goods donated with a view to being sold
- Supplies of magnetic tape and tape recorders , etc. to the Royal National Institute for the Blind
- Supplies to a charity organisation of radio receivers for free loan to blind persons
- Sewage services
- The transport of passengers in any vehicle, vessel or aircraft carrying at least 12 passengers; or by the Post Office; or by any scheduled service
- The transport of passengers or freight from or to a place outside the United Kingdom
- Supplies of certain caravans and houseboats
- Supplies of boots and helmets for industrial use
- Supplies of motor-cycle and cycle helmets
- The issue of bank notes

VI. VAT RATES GENERALLY APPLIED IN THE MEMBER STATES TO CERTAIN PRODUCTS OR SERVICES

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption; [m] = taxation on the margin; [-] =out of scope

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
Beverages																											
<i>Spirits</i>	21	20	20	25	19	20	21	16	19,6	21	20	15	21	21	15	25	18	19	20	22	20	19	20	19	22	25	17.5
<i>Wine</i>	21	20	20	25	19	20	21	16	19,6	21	20	15	21	21	12	25	18	19	20 12	22	12	19	20	19	22	25	17.5
<i>Beer</i>	21	20	20	25	19	20	21	16	19,6	21	20	15	21	21	15	25	18	19	20	22	20	19	20	19	22	25	17.5
<i>Mineral water</i>	6	20	10	25	19	20	10	7	5,5	21	20	15	21	21	3	25	18	6	20	22	5	19	8,5	19	12	12	17.5
<i>Lemonade</i>	6	20	10	25	19	20	10	7	5,5	21	20	15	21	21	3	25	18	6	20	22	5	19	8,5	19	12	12	17.5
<i>Fruit juices</i>	6	20	10	25	19	20	10	7	5,5	21	20	15	21	21	3	25	18	6	20	7	5	19	8,5	19	12	12	17.5
Clothing																											
<i>Adults</i>	21	20	20	25	19	20	21	16	19,6	21	20	15	21	21	15	25	18	19	20	22	20	19	20	19	22	25	17.5
<i>Children</i>	21	20	20	25	19	20	21	16	19,6	0	20	15	21	21	3	25	18	19	20	7 ¹ 22	20	19	20	19	22	25	0
Footwear																											
<i>Adults</i>	21	20	20	25	19	20	21	16	19,6	21	20	15	21	21	15	25	18	19	20	22	20	19	20	19	22	25	17.5
<i>Children</i>	21	20	20	25	19	20	21	16	19,6	0	20	15	21	21	3	25	18	19	20	7	20	19	20	19	22	25	0
Tobacco	21	20	20	25	19	20	21	16	19,6	21	20	15	21	21	15	25	18	19	20	22	20	19	20	19	22	25	17.5
Hifi-Video	21	20	20	25	19	20	21	16	19,6	21	20	15	21	21	15	25	18	19	20	22	20	19	20	19	22	25	17.5
CD/ CD-ROM	21	20	20	25	19	20	21	16	19,6	21	20	15	21	21	15	25	18	19	20	22	20	19	20	19	22	25 6 ²	17.5
Household electrical appliances	21	20	20	25	19	20	21	16	19,6	21	20	15	21	21	15	25	18	19	20	22	20	19	20	19	22	25	17.5
Furs	21	20	20	25	19	20	21	16	19,6	21	20	15	21	21	15	25	18	19	20	22	20	19	20	19	22	25	17.5
Jewels	21	20	20	25	19	20	21	16	19,6	21	20	15	21	21	15	25	18	19	20	22	20	19	20	19	22	25	17.5
Energy Products																											
<i>Natural gas</i>	21	20	20	25	19	20	10	16	19,6 5,5	13,5 ³	10	15	10 ⁴ 21	21	6	25	[-] 18 ⁵	19	20	22	5	19	20	19	22	25	5
<i>Electricity</i>	21	20	20	25	19	20	10	16	19,6 5,5	13,5 ³	10	15	10 ⁴ 21	21	6	25	5	19	20	22	5	19	20	19	22	25	5
<i>Firewood</i>	6	20	10	25	7	20	10	16	5,5	13,5 ³	10	15	21	21	6	25	18	19	10	7 22	20	19	20	19	22	25	17.5
<i>Timber for industrial use</i>	21	20	20	25	7 19	20	21	16	19,6	21	20	15	21	21	15	25	18	19	10 20	22	20	19	20	19	22	25	17.5
Telecommunication																											

VI. VAT RATES GENERALLY APPLIED IN THE MEMBER STATES TO CERTAIN PRODUCTS OR SERVICES

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption; [m] = taxation on the margin; [-] = out of scope

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
services																											
Phone/ fax/ telex/etc.	21	20	20	25	19	20	21	16	19,6	21	20	15	21	21	15	25	18	19	20	22	20	19	20	19	22	25	17.5
Pay TV/ cable TV	12 21	20	[ex] ⁶ 20	25	19	20	10	16	5,5	21	20	15	21	21	3 15	25	18	19	10	7 22	20	19 [ex] ⁶	20	19 [ex]	22	25	17.5
TV licence	[-]	20	[ex] ⁶ 20	25	[ex]	20	[ex]	16	2,1	[ex]	4	15	[-]	21	[ex]	25	[-]	[ex]	10	22	5	19	[ex] ⁷ 20	19 [ex]	8	[ex]	[ex]
Petroleum products																											
Petrol (unleaded)	21	20	20	25	19	20	21	16	19,6	21	20	15	21	21	15	25	18	19	20	22	20	19	20	19	22	25	17.5
Diesel fuel	21	20	20	25	19	20	21	16	19,6	21	20	15	21	21	15	25	18	19	20	22	12 20	19	20	19	22	25	17.5
LPG	21	20	20	25	19	20	21	16	19,6	21	20	15	21	21	6	25	18	19	20	22	20	19	20	19	22	25	17.5 5 ⁸
Heating oil	21	20	20	25	19	20	21	16	19,6	13,5 ³	20	15	21	21	12	25	18	19	20	22	12	19	20	19	22	25	5
Lubricants	21	20	20	25	19	20	21	16	19,6	21	20	15	21	21	15	25	18	19	20	22	20	19	20	19	22	25	17.5
Motor vehicles	21 6 ⁹ [m]	20	20	25	19	20	21	16	19,6	21	20 4 ¹⁰ [m]	15	21	21	15	25	18	19	20	22	20	19	20	19	22	25	17.5
Passenger transport																											
Domestic transport:																											
Air	6	20	10 ¹¹ 20	[ex]	19	20	10	7	5,5	[ex]	10	15	10	21	3	25	0	19	10	7	5	19	8,5	19	8	6	0
Sea	6	20	N/A	[ex]	19 7 [-]	20	10	7	5,5	[ex]	10	8	10	21	N/A	N/A	0	6	N/A	7	5	19	8,5	N/A	8	6	0
Inland waterway	6	20	10 ¹¹ 20	[ex]	19 7	20	10	7	5,5	[ex]	10	15	10	21	3	25	N/A	6	10	7	5	19	8,5	19	8	6	0
Rail	6	20	10 ¹¹ 20	[ex]	19 7	20	10	7	5,5	[ex]	10 [ex]	N/A	10	21	3	25	N/A	6	10	7	5	19	8,5	19	8	6	0
Road	6	20	10 ¹¹ 20	[ex] 25	19 7	20	10	7	5,5	[ex]	10 [ex]	5 15	10	21	3	25	0 18	6	10	7	5	19	8,5	19	8	6	0

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
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VI. VAT RATES GENERALLY APPLIED IN THE MEMBER STATES TO CERTAIN PRODUCTS OR SERVICES

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption; [m] = taxation on the margin; [-] =out of scope

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	
Intra-community and international transport:																												
<i>Air</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<i>Sea</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A	N/A	0	0	0	0	0	0	0	0	N/A	0	0	0
<i>Inland waterway</i>	6	0	0		7 0	0		7	5,5		0	N/A	0	0	0	0	N/A	6	0	0	0	0	N/A	0	0	0		
<i>Rail</i>	6	0	0	0	19 7	0	10	7	0	0	0	N/A	0	0	0	0	N/A	6	10 0	0	0	0	0	0	0	0	0	
<i>Road</i>	6	0	0	0	19 7	0	10	7	5,5 [ex]	0	0	0	0	0	0	0	N/A	6	10	7	0	0	0	8,5	0	0	0	
Hotels	6	7 ¹² 20	10	25	19	9	10	7	5,5	13,5	10	5	21	21	3	25	5	6	10	7	5	19	8,5	19	8	12	17,5	
Take away	6	20	10	25	7	20	10	7	5,5	13,5	10	8 ¹³	21	21	3	25	18	6	10 ¹⁴	7	12	19	20 8,5 ¹⁵	19	12	12	0 17,5 ¹⁶	
Bars and cafés																												
<i>Bars and cafés</i>	21	20	20	25	19	20	10	7	5,5 ¹⁷	13,5	10	15	21	21	3	25	18	6	20	22	12	19	20	19	22	25	17,5	
<i>Night clubs</i>	21	20	20	25	19	20	21	7	5,5 ¹⁷	21	20	15	21	21	3	25	18	6	20	22	12	19	20	19	22	25	17,5	
<i>Alcoholic beverages</i>	21	20	20	25	19	20	21	7	19,6	21	10	15	21	21	3	25	18	19	20	22	12	19	20	19	22	25	17,5	
Cut flowers and plants																												
<i>Decorative use</i>	6	20	10	25	7	20	10	7	5,5	13,5	10	15	21	21	6	25	18	6 19	10	3 22	12	19	20	19	22	25	17,5	
<i>Food production</i>	6	20	10	25	7	20	10	7	5,5	0	10	5	21	21	3	25	18	6	10	3	5	19	20	19	12	25	0	
Immovable property																												
<i>Social Housing (category 10/ Annex III)</i>	6 12	20	10	25	19	20	21 [ex]	4 7	5,5 19,6	13,5	4 10	15	21	21	3 ¹⁸ 15	25	[ex]	19	20	7	[ex] 5	19	8,5	19	22	25 [ex]	17,5 0	
<i>Renovation and repairing (category 10a/ Annex III)</i>	6 ¹⁹ 21	20	10	25	19	20	10 ²⁰	7 ²¹	5,5 ²² 19,6	13,5 ³	10	15	21	21	3 ²³ 15	25	18	6 ²⁴ 19	20	7	5 20	19	8,5	19	22	25	17,5 5 ²⁵	
<i>Building land</i>	[ex]	20	20	[ex]	[ex]	20	[ex]	16	19,6	[ex]	20	[ex]	[ex]	21	[ex]	25	[ex]	19	[ex]	22	[ex]	19	20	19 [ex] ²⁶	[ex]	[ex]	[ex] 17,5	

VI. VAT RATES GENERALLY APPLIED IN THE MEMBER STATES TO CERTAIN PRODUCTS OR SERVICES

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption; [m] = taxation on the margin; [-] = out of scope

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
<i>Supplies of new buildings</i>	21	20	10 ²⁷ 20	[ex]	[ex]	20	21	7 16	19,6	13,5 ³	4 ²⁸ 10 20	15	21 ²⁹	21	[ex]	25	[ex]	19	[ex]	7 22	[ex]	19	8,5 ³⁰ 20	19	[ex]	[ex]	0 17.5
<i>Construction work on new buildings</i>	6 12 21	20	10 ²⁷ 20	25	19	20	21	4 7	19,6	13,5 ³	4 ²⁸ 10	15	21	21	3 ¹⁸ 15	25	18	19	20	7 22	5 20	19	8,5 ³⁰ 20	19	22	25	17.5 0
Travel agencies	21 [m]	20 [m]	20 [m]	[ex]	19 [m]	20 [m]	21 [m]	16 [m]	19,6 [m]	[ex]	20 [m]	15 [m]	21 [m]	21 [m]	15 [m]	25 [m]	18 [m]	[ex]	20 [m]	22 [m]	20 [m]	19 [m]	20 [m]	19 [m] 0	22 [m]	25 [m]	17.5 [m] 0
Agricultural Inputs																											
<i>Pesticides and plant protection materials</i>	12 ³¹ 21	20	20	25	19	20	10 21	7	5,5 ³² 19,6	21	20	5	21	21	15	25	18	19	20	3 ³³ 7 ³³	5	19	8,5	19	22	25	17.5
<i>Fertilisers</i>	12 ³¹ 21	20	20	25	19 ³⁴	20	10	7	5,5	0 ³⁵ 21	4 ³⁶	5	21	21	3 ³⁷	25	18	19	10 ³⁸ 20	3 7	5	19	8,5	19	22	25	17.5
Treatment of waste and waste water	21	20	10 20 ³⁹	25	[-] 19	20	10	7	5,5 19,6	[-] 13,5	10 20	5	21	21	3	25	18	19	10	7	20 5	19	8,5	19	22	25	17.5 0
Collection of household waste, ...	21	20	20	25	[-] 19	20	10	7	19,6	[-] 13,5	10	5 [-]	21	21	3	25	18	[-] 19 ⁴⁰	10	7	[-] 5	19	8,5	19	22	25	17.5
Arrangements for the taxation of gold																											
<i>Ingots and bars</i>	[ex] 21	20	[ex] 20	[ex]	[ex] 19	[ex] 20	[ex]	[ex] 0 16	[ex] 19,6	21	[ex] 20	[ex]	[ex] 21 ⁴¹	[ex] 21	[ex] 15	[ex] 25	[ex]	19	[ex]	[ex] 22	[ex] 20	[ex]	20	[ex]	22 0	[ex] 25	17.5 0
<i>Coins (currency)</i>	[ex] 21	20	[ex] 20	[ex]	19 7 [ex]	[ex]	[ex]	[ex] 0 16	[ex] 19,6	21	[ex] 20	[ex]	[ex] 21 ⁴¹	[ex] 21	[ex] 15	[ex] 25	[ex]	0	[ex] 20	[ex] 22	[ex] 20	19	[ex]	[ex]	22 0	[ex] 25	17.5 0
<i>Jewellery, gold plate, medals, tools</i>	21	20	20	25	19 7	20	21	16	19,6	21	20	15	21	21	15	25	18	19	20	22	20	19	20	19	22	25	17.5
Services supplied by lawyers	[ex]	20	20	25	19	20	[ex]	16	19,6 5,5 ⁴²	21	20	15	21	21	15	25	18	19	20	22	20 5 ⁴³	19	20	19	22	25	17.5
Taxation of works of art, collector's items and antiques																											

VI. VAT RATES GENERALLY APPLIED IN THE MEMBER STATES TO CERTAIN PRODUCTS OR SERVICES

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption; [m] = taxation on the margin; [-] =out of scope

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
Works of art, collector's items and antiques "Normal" rate	21 [m]	20	20 [m]	25 ⁴⁴	7 ⁴⁵ 19 [m]	20	21	16	19,6	13,5 ⁴⁶ 21	20	15 [m]	21	21	15	25 [m]	5	19	20	22	5 20 ⁴⁷	19	20 [m]	19 [m]	22 [m]	25	17.5
Rate on importation (Article 103 of the Directive 2006/112/EC)	6	20	10	25 ⁴⁴	7 ⁴⁵ 19 [m]	20	10	7	5,5	13,5	10 ⁴⁸	N/A	21	21	6	25	5	6	10	7	5 20 ⁴⁷	19	8,5	19	8 22	12	5
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	6	20	20	25 ⁴⁴	7 ⁴⁵ 19	20	10	7	5,5	13,5	10 ⁴⁸	N/A	21	21	6	25 [-] ⁴⁹	5	6	10	7	5	19	8,5	19	8	12	17.5

- (1) PL: Reduced rate of 7% is applicable to all babies' clothing
- (2) SE: CDs which reproduce the sound of contents printed on paper (e.g.: a book)
- (3) IE: Parking rate
- (4) LV: To natural persons for private consumption
- (5) MT: If supplied by Public Authority: outside the scope; in cylinders: 18%
- (6) CZ and RO: Public radio and TV broadcasting, excluding those of a commercial nature
- (7) SI: Public radio and TV broadcasting, excluding those of a commercial nature
- (8) UK: For domestic heating and deliveries of less than 2300 litres
- (9) BE: invalid cars
- (10) IT: 4% on vehicles for the use of the disabled persons; the margin scheme applies to second-hand cars
- (11) CZ: 10% applies only on regular transport
- (12) BG: Hotel services when they form part of a tourist package
- (13) CY: VAT rate of 8% applies to restaurant services and other catering services, with the exception of alcoholic beverages, beer and wine, which are taxed at 15%
- (14) AT: 10% on food, 10% on milk and chocolate, 20% on coffee, tea and other alcoholic or not alcoholic beverages
- (15) SI: VAT rate of 8,5% applies to the preparation of meals
- (16) UK: 17.5% if bought on catering premises, 0% if bought elsewhere
- (17) FR: Supplies of alcoholic beverages are subject to the standard rate of 19.6%
- (18) LU: Houses used as a principal dwelling
- (19) BE: Renovation and repairing of private dwellings completed more than 5 years ago
- (20) EL: For old private dwellings
- (21) ES: Bricklaying work for the repair of private dwellings
- (22) FR: Renovation and repairing of private dwellings completed at least 2 years ago
- (23) LU: Only substantial works on housing constructed more than 20 years prior to the start of the works

VI. VAT RATES GENERALLY APPLIED IN THE MEMBER STATES TO CERTAIN PRODUCTS OR SERVICES

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- (24) NL: Painting and plastering services for the renovation and repairing of private dwellings more than 15 years old
- (25) UK: For the Isle of Man only
- (26) SK: If building land is supplied together with construction which is exempt from VAT
- (27) CZ: Buildings for housing until 31/12/2010
- (28) IT: 4% only for first housing
- (29) LV: To the first supply of new building
- (30) SI: Until 31/12/2010, supply of construction and maintenance work for residential housing not provided as part of a social policy
- (31) BE: Reduced rate of 12% only on phytopharmaceutical products recognised by the Ministry of Agriculture
- (32) FR: Reduced rate of 5.5% only on phytopharmaceutical products recognised by the Ministry of Agriculture
- (33) PL: 3% until 30.04.08 and 7% from then onwards
- (34) DE: Reduced rate of 7% on biological (not chemical) fertilizers
- (35) IE: 0% on supplies of fertilisers in units of not less than 10 kg
- (36) IT: Reduced rate of 4% on organisms used in organic agriculture
- (37) LU: Reduced rate of 15% on phytopharmaceutical products under the TARIC code 38.08, whereas super reduced rate of 3% to fertilisers under the TARIC codes 31.01 to 31.05
- (38) AT: Reduced rate of 10% applies to animal or vegetable fertilisers (except guano), whether or not mixed together (but not chemically treated)
- (39) CZ: Reduced rate of 10% applies to cleaning and draining of waste water
- (40) NL: If the collection concerns industrial waste, both private enterprises and public authorities ought to charge a rate of 19%
- (41) LV: Supplies to the Bank of Latvia
- (42) FR: Supplies within the framework of legal aid or the appointment of a lawyer of its own motion
- (43) PT: Supplies within the framework of legal aid or the appointment of a lawyer of its own motion; automatic designation; supplies relating to the right of persons and of the family; supplies relating to the labour law
- (44) DK: In respect of Article 123 Denmark reduces the taxable amount to 20% to which the 25% rate is applied, resulting in an effective rate of 5% for imports of both works of art and antiques. Similarly, the taxable amount in respect of supplies by creators is reduced by 20% to which the 25% rate applies, resulting in an effective rate of 5%
- (45) DE: The reduced rate applies on works of art and collector's items
- (46) IE: 13.5% applies on works of art and on antiques
- (47) PT: The reduced rate applies only on works of art. In Madeira and Azores, the standard rate is 14% and the reduced rate is 4%
- (48) IT: "Occasional sales" are taxable at the standard rate
- (49) HU: On occasional basis

CZECH REPUBLIC

There are no regions within the Czech Republic where special VAT rates are applied.

DENMARK

The Faeroe Islands and Greenland are not part of the European Union; consequently, VAT (according to the VAT Directive 2006/112/EC) is not applicable on these territories.

GERMANY

For VAT purposes, the country does not include the island of Heligoland or the territory of Büsingen.

GREECE

For the departments of Lesbos, Chios, Samos, the Dodecanese and the Cyclades, and on the Aegean islands of Thassos, the Northern Sporades, Samothrace and Skiros, the rates of 5%, 10% and 21% have been reduced by 30% to 4%, 7% and 15% respectively. These rates apply to imports, intra-Community acquisitions, supplies of goods and services effected on these islands and supplies of goods from other areas of Greece to persons established on these islands. This preferential system does not, however, apply to tobacco products and means of transport.

Mount Athos is excluded from the scope of VAT.

SPAIN

For VAT purposes, the country does not include the Canary Islands, Ceuta and Melilla.

FRANCE

Special rates apply in Corsica and the overseas departments (DOM):

a) CORSICA

- 0.90%: certain theatrical shows and circuses, sales of live meat and charcuterie animals to persons not liable to pay tax;
- 2.10%: goods supplied in Corsica to which the reduced rates are applicable in mainland France;
- 8%: certain work on immovable property, agricultural equipment and sales for consumption on the premises, sales of electricity supplied at low voltage;
- 13%: petroleum products;

The standard rate applicable in Corsica is the same as in the rest of the country: 19.6%.

b) DOM

In the overseas departments, but not French Guiana, a reduced rate of 2.10% and a standard rate of 8.5% are applicable.

c) MONACO

Goods and services supplied to or from the Principality of Monaco are regarded as having been supplied to or from France.

ITALY

The following territories are excluded from the scope of VAT: Livigno, Campione d'Italia and the territorial waters of Lake Lugano.

CYPRUS

Transactions originating in, or intended for, the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia are treated as transactions originating in or intended for the Republic of Cyprus.

The application of the acquis is suspended in those areas of the Republic of Cyprus in which the Government of the Republic of Cyprus does not exercise effective control.

AUSTRIA

A special rate of 19% applies in Jungholz and Mittelberg.

PORTUGAL

Special rates apply in the Azores and Madeira:

4%: reduced rate;

8%: reduced rate / parking rate;

14%: standard rate.

FINLAND

The Åland Islands are excluded from the scope of VAT.

UNITED KINGDOM

Goods and services supplied to or from the Isle of Man are regarded as having been supplied to or from the United Kingdom.

VIII. THE EVOLUTION OF VAT RATES APPLICABLE IN THE MEMBER STATES

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
Belgium				
1/01/1971	6	18	25	14
1/01/1978	6	16	25	-
1/12/1980	6	16	25 25+5	-
1/07/1981	6	17	25 25+5	-
1/09/1981	6	17	25 25+8	-
1/03/1982	1 6	17	25 25+8	-
1/01/1983	1 6	19	25 25+8	17
1/04/1992	1 6 12	19,5	-	-
1/01/1994	1 6 12	20,5	-	12
1/01/1996	1 6 12	21	-	12
1/01/2000	6 12	21	-	12
Bulgaria				
1/04/1994	-	18	-	-
1/07/1996	-	22	-	-
1/01/1999	-	20	-	-
1/01/2007	7	20	-	-
Czech Republic				
1/01/1993	5	23	-	-
1/01/1995	5	22	-	-
1/05/2004	5	19	-	-
1/01/2008	9	19	-	-
1/01/2010	10	20	-	-
Denmark				
3/07/1967	-	10	-	-
1/04/1968	-	12,5	-	-
29/06/1970	-	15	-	-
29/09/1975	9,25	15	-	-
1/03/1976	-	15	-	-
3/10/1977	-	18	-	-
1/10/1978	-	20,25	-	-
30/06/1980	-	22	-	-
1/01/1992	-	25	-	-
Germany				
1/01/1968	5	10	-	-
1/07/1968	5,5	11	-	-
1/01/1978	6	12	-	-
1/07/1979	6,5	13	-	-
1/07/1983	7	14	-	-
1/01/1993	7	15	-	-
1/04/1998	7	16	-	-
1/01/2007	7	19	-	-
Estonia				
1991	-	10	-	-
1993-...	-	18	-	-
2000-2008	5	18	-	-
01/01/2009	9	18	-	-
01/07/2009	9	20	-	-
Greece				
1/01/1987	3 6	18	36	-
1/01/1988	3 6	16	36	-
28/04/1990	4 8	18	36	-
8/08/1992	4 8	18	-	-
1/04/2005	4,5 9	19	-	-
15/03/2010	5 10	21	-	-

VIII. THE EVOLUTION OF VAT RATES APPLICABLE IN THE MEMBER STATES

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
Spain				
1/01/1986	6	12	33	-
1/01/1992	6	13	28	-
1/08/1992	6	15	28	-
1/01/1993	3 6	15	-	-
1/01/1995	4 7	16	-	-
1/07/2010	4 8	18	-	-
France				
1/01/1968 (1)	6	16,66	20	13
1/12/1968 (1)	7	19	25	15
1/01/1970	7,5	23	33,33	17,6
1/01/1973	7	20	33,33	17,6
1/01/1977	7	17,6	33,33	-
1/07/1982 (2)	4 5,5 7	18,6	33,33	-
1/01/1986	4 5,5 7	18,6	33,33	-
1/07/1986	2,1 4 5,5 7 13	18,6	33,33	-
17/09/1987	2,1 4 5,5 7 13	18,6	33,33	28
1/12/1988	2,1 4 5,5 7 13	18,6	28	-
1/01/1989	2,1 5,5 13	18,6	28	-
8/09/1989	2,1 5,5 13	18,6	25 28	-
1/01/1990	2,1 5,5 13	18,6	25	-
13/09/1990	2,1 5,5 13	18,6	22	-
29/07/1991	2,1 5,5	18,6	22	-
1/01/1993	2,1 5,5	18,6	-	-
1/08/1995	2,1 5,5	20,6	-	-
1/04/2000	2,1 5,5	19,6	-	-
(1) Up to 1.1.1970, the VAT rates were applicable to a price inclusive of VAT itself. As from 1.1.1970, the VAT rates apply to prices net of tax.				
(2) 4% rate 1.7.1982 to 1.1.1986 was provisional.				
Ireland				
1/11/1972	1 5,26	16,37	30,26	11,11
3/09/1973	1 6,75	19,5	36,75	11,11
1/03/1976	10	20	35 40	-
1/03/1979	1 10	20	-	-
1/05/1980	1 10	25	-	-
1/09/1981	1,5 15	25	-	-
1/05/1982	1,8 18	30	-	-
1/03/1983	2,3 23	35	-	-
1/05/1983	2,3 5 18	23 35	-	-
1/07/1983	2 5 18	23 35	-	-
1/05/1984	2 5 8 18	23 35	-	-
1/03/1985	2,2 10	23	-	-
1/03/1986	2,4 10	25	-	-
1/05/1987	1,7 10	25	-	-
1/03/1988	1,4 5 10	25	-	-
1/03/1989	2 5 10	25	-	-
1/03/1990	2,3 10	23	-	-
1/03/1991	2,3 10 12,5	21	-	-
1/03/1992	2,7 10 12,5	21	-	16
1/03/1993	2,5 12,5	21	-	12,5
1/01/1996	2,8 12,5	21	-	12,5
1/03/1997	3,3 12,5	21	-	12,5
1/03/1998	3,6 12,5	21	-	12,5
1/03/1999	4 12,5	21	-	12,5
1/03/2000	4,2 12,5	21	-	12,5
1/01/2001	4,3 12,5	20	-	12,5
1/03/2002	4,3 12,5	21	-	12,5
1/01/2003	4,3 13,5	21	-	13,5
1/01/2004	4,4 13,5	21	-	13,5
1/01/2005	4,8 13,5	21	-	13,5

VIII. THE EVOLUTION OF VAT RATES APPLICABLE IN THE MEMBER STATES

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
1/12/2008 1/01/2010	4.8 13.5 4.8 13.5	21,5 21	- -	13.5 13.5
Italy				
1/01/1973	6	12	18	-
1/01/1975	6	12	30	18
18/03/1976	6	12	30	18
10/05/1976	6 9	12	30	18
23/12/1976	1 3 6 9	12	30	18
8/02/1977	1 3 6 9 12	14	35	18
3/07/1980	2 8	15	35	18
1/11/1980	1 2 3 6 9 12	14	35	15 18
1/01/1981	2 8	15	35	18
5/08/1982	2 8 10 15	18	38	20
19/04/1984	2 8 10 15	18	30 38	20
20/12/1984	2 9	18	30	-
1/08/1988	2 9	19	38	-
1/01/1989	4 9	19	38	-
13/05/1991	4 9 12	19	38	-
1/01/1993	4 9	19	-	12
1/01/1994	4 9	19	-	13
24/02/1995	4 10	19	-	16
1/10/1997	4 10	20	-	-
Cyprus				
1/07/1992	-	5	-	-
1/10/1993	-	8	-	-
1/07/2000	5	10	-	-
1/07/2002	5	13	-	-
1/01/2003	5	15	-	-
1/08/2005	5 8	15	-	-
Latvia				
1/05/1995	-	18	-	-
1/01/2003	9	18	-	-
1/05/2004	5	18	-	-
1/01/2009	10	21	-	-
Lithuania				
1/05/1994	-	18	-	-
1/08/1994	9	18	-	-
1/01/1997	-	18	-	-
1/05/2000	5	18	-	-
1/01/2001	5 9	18	-	-
1/01/2009	5 9	19	-	-
1/09/2009	5 9 ⁽¹⁾	21	-	-
(1) The reduced rates will apply until 31 December 2010.				
Luxembourg				
1/01/1970	4	8	-	-
1/01/1971	2 5	10	-	-
1/07/1983	3 6	12	-	-
1/01/1992	3 6	15	-	-
1/01/1993	3 6	15	-	12
Hungary				
1/01/1988	0 15	25	-	-
1/01/1993	0 6	25	-	-
1/08/1993	10	25	-	-
1/01/1995	0 12	25	-	-
1/01/2004	5 15	25	-	-
1/01/2006	5 15	20	-	-
1/09/2006	5	20	-	-
1/07/2009	5 18	25	-	-

VIII. THE EVOLUTION OF VAT RATES APPLICABLE IN THE MEMBER STATES

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
Malta				
1/01/1995	5	15	-	-
1/01/1999	5	15	-	-
1/01/2004	5	18	-	-
Netherlands				
1/01/1969	4	12	-	-
1/01/1971	4	14	-	-
1/01/1973	4	16	-	-
1/01/1976	4	18	-	-
1/01/1984	5	19	-	-
1/10/1986	6	20	-	-
1/01/1989	6	18,5	-	-
1/10/1992	6	17,5	-	-
1/01/2001	6	19	-	-
Austria				
1/01/1973	8	16	-	-
1/01/1976	8	18	-	-
1/01/1978	8	18	30	30
1/01/1981	13 8	18	30	30
1/01/1984	10	20	32	32
1/01/1992	10	20	-	-
1/01/1995	10	20	-	12
Poland				
8/01/1993	3 7	22	-	-
Portugal				
1/01/1986	8	16	30	-
1/02/1988	8	17	30	-
24/03/1992 ⁽¹⁾	5	16	30	-
1/01/1995	5	17	-	-
1/07/1996	5 12	17	-	-
5/06/2002	5 12	19	-	12
1/07/2005	5 12	21	-	12
1/07/2008	5 12	20	-	12
(1) On 24 March 1992 Portugal abolished the zero rate. All goods and services previously zero-rated are now taxed at 5%.				
Romania				
1/07/1993	-	18	-	-
1/01/1995	9	18	-	-
1/02/1998	11	22	-	-
1/01/2000	-	19	-	-
1/01/2004	9	19	-	-
Slovenia				
1/07/1999	8	19	-	-
1/01/2002	8,5	20	-	-
Slovak Republic				
1/01/1993	5	23	-	-
1/08/1993	6	25	-	-
1/01/1996	6	23	-	-
1/07/1999	10	23	-	-
1/01/2003	14	20	-	-
1/01/2004	-	19	-	-
1/01/2007	10	19	-	-
1/05/2010	6 10	19	-	-
Finland				
1/06/1994	12 5	22	-	-
1/01/1995	17 12 6	22	-	-

VIII. THE EVOLUTION OF VAT RATES APPLICABLE IN THE MEMBER STATES

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
1/01/1998	17 8	22	-	-
1/10/2009	12 8	22	-	-
1/07/2010	13 9	23	-	-
Sweden				
1/01/1969	6,38 2,04	11,11	-	-
1/01/1971	9,89 3,09	17,65	-	-
1/06/1977	11,43 3,54	20,63	-	-
8/09/1980	12,87 3,95	23,46	-	-
16/11/1981	11,88 3,67	21,51	-	-
1/01/1983	12,87 3,95	23,46	-	-
1/07/1990	13,64 4,17	25	-	-
1/01/1992	18	25	-	-
1/01/1993	21	25	-	-
1/07/1993	21 12	25	-	-
1/01/1996	6 12	25	-	-
United Kingdom				
1/04/1973	-	10	-	-
29/07/1974	-	8	-	-
18/11/1974	-	8	25	-
12/04/1976	-	8	12,5	-
18/06/1979	-	15	-	-
1/04/1991	-	17,5	-	-
1/04/1994	-	17,5	-	8
1/01/1995	8	17,5	-	-
1/09/1997	5	17,5	-	-
1/12/2008	5	15	-	-
1/01/2010	5	17.5	-	-