



Taxud.c.1(2016) – EN

VAT Rates
Applied in the Member States
of the European Union

Situation at 1st January 2016

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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 (in %)

Member States	Code	Super Reduced Rate	Reduced Rate	Standard Rate	Parking Rate
Belgium	BE	-	6 / 12	21	12
Bulgaria	BG	-	9	20	-
Czech Republic	CZ	-	10 / 15	21	-
Denmark	DK	-	-	25	-
Germany	DE	-	7	19	-
Estonia	EE	-	9	20	-
Ireland	IE	4,8	9 / 13,5	23	13,5
Greece	EL	-	6 / 13	23	-
Spain	ES	4	10	21	-
France	FR	2,1	5,5 / 10	20	-
Croatia	HR	-	5 / 13	25	-
Italy	IT	4	5 / 10	22	-
Cyprus	CY	-	5 / 9	19	-
Latvia	LV	-	12	21	-
Lithuania	LT	-	5 / 9	21	-
Luxembourg	LU	3	8	17	14
Hungary	HU	-	5 / 18	27	-
Malta	MT	-	5 / 7	18	-
Netherlands	NL	-	6	21	-
Austria	AT	-	10 / 13	20	13
Poland	PL	-	5 / 8	23	-
Portugal	PT	-	6 / 13	23	13
Romania	RO	-	5 / 9	20	-
Slovenia	SI	-	9,5	22	-
Slovakia	SK	-	10	20	-
Finland	FI	-	10 / 14	24	-
Sweden	SE	-	6 / 12	25	-
United Kingdom	UK	-	5	20	-

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; N/A = not applicable

Category	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	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	0	13	4	5,5	-5	4	5	21	21	3	5	-18	6	10	5	6	9	9,5	20	14	12	0
	12		15		19		-4,8		10	10	-13	19	-12	8		13	23	23		25	20							
	21		23		20		-9		23	20	-25	27	0	23		23	23	23		25	20							
2 Water supplies	6	20	15	25	7	20	[ex]	[ex]	10	5,5	-15	10	5	21	21	3	27	[ex]	6	10	8	6	9	9,5	20	24	25	0
3 Pharmaceutical products	6	20	10	25	19	9	0	6	4	2,1	5	10	5	12	5	3	5	0	6	10	8	6	9	9,5	10	10	25	0
	21		15		19		9	23	23	21	10	20		22		5	12		17	27	21	21		23	23	23	23	23
4 Medical equipment for disabled persons	6	20	15	25	7	9	0	13	4	5,5	-5	4	5	12	5	3	5	5	6	20	8	6	9	9,5	10	24	25	0
	21		20	25	19	20	13,5	23	21	20	25	22		5	21	21	17		27	18	21	20		8	6	20	22	20
5 Transport of passengers (+see n° VI)	6	20	15	[ex]	7	20	[ex]	23	10	10	25	10	5	12	-9	[ex]	27	-0	[ex]	10	8	6	20	9,5	0	10	6	0
	0		0	-25	19	0	[ex]	23	10	10	25	[ex]	9	19	-[ex]	21	3	27	0	21	-13	8	6	20	9,5	20	10	0
6 Books	6	20	10	25	7	9	0	6	4	5,5	-5	4	5	12	9	3	5	5	6	10	5	6	5	9,5	10	10	6	0
	21		15	25	7	9	0	-23	21	-20	5	22	5	12	9	3	5	5	6	10	23	6	5	9,5	10	10	6	0
	21		21	25	-19	20	23	23	4	5,5	5	-4	19	21	21	3	5	5	6	20	5	6	5	9,5	10	24	6	0
	21		21	25	0	7	9	9	6	4	2,1	5	4	5	12	9	3	5	5	6	10	8	6	5	9,5	20	10	6
6 Newspapers	0	20	15	25	7	9	9	6	4	2,1	5	4	5	12	9	3	5	5	6	10	8	6	5	9,5	20	10	6	0
	6		21	25	7	9	9	-23	21	20	-25	13	25	4	5	12	9	3	5	6	10	23	23	23	23	23	23	23
6 Periodicals	0	20	15	25	7	9	9	6	4	2,1	5	4	5	12	9	3	5	5	6	10	5	6	5	9,5	20	10	[ex]	0
	6		21	25	7	9	9	-23	21	20	-25	13	25	4	5	12	9	3	5	6	10	23	23	23	23	23	23	23
7 Admission to cultural services (shows, cinema, theatre)	[ex]	[ex]	15	25	[ex]	20	[ex]	23	[ex]	5,5	5	10	[ex]	[ex]	[ex]	3	18	5	6	[ex]	8	[ex]	5	9,5	20	10	6	20
	6	20	[ex]	[ex]	7	20	9	6	21	20	-13	10	5	-21	21	3	27	-18	6	-10	8	13	23	5	9,5	[ex]	10	6
7 Admission to amusement parks	6	20	15	25	19	20	9	23	21	10	25	22	5	21	21	3	27	18	6	10	8	23	20	9,5	20	10	25	20
8 Pay TV/ cable TV	21	20	[ex]	25	19	20	23	[ex]	21	10	[ex]	22	19	21	21	3	[ex]	18	21	10	8	23	20	22	[ex]	24	25	20
	21	20	21	25	19	20	23	23	21	10	25	22	19	21	21	17	27	18	21	10	23	23	20	22	[ex]	20	25	20
8 TV licence	[-]	20	[ex]	25	[ex]	20	[ex]	[-]	21	2,1	N/A	4	19	[-]	21	N/A	[ex]	[ex]	[ex]	10	23	6	20	[ex]	[ex]	10	[ex]	[ex]
9 Writers, composers, ...	6	20	15	[ex]	7	20	23	23	21	5,5	[ex]	[ex]	5	[ex]	21	17	27	18	6	20	8	23	20	9,5	20	[ex]	6	20
10 Social housing	-12	6	20	15	25	19	20	13,5	23	4	5,5	4	N/A	21	21	N/A	27	[ex]	21	20	8	[ex]	5	9,5	20	24	25	20
10a Renovation and repairing of private dwellings (*)	21	6	20	15	25	19	20	13,5	23	10	20	10	5	21	21	N/A	27	18	21	20	8	6	20	9,5	20	24	25	5
10b Window cleaning and cleaning in private households	21	20	15	25	19	20	13,5	23	21	10	20	22	19	21	21	8	27	18	6	20	23	23	20	9,5	20	24	25	20
11 Agricultural inputs	6	20	15	25	7	20	0	13	10	10	25	4	5	21	21	3	27	18	6	10	5	6	20	9,5	20	14	25	20
	12	20	21	25	7	20	4,8	13,5	10	20	25	10	19	21	21	17	27	18	6	13	8	13	20	9,5	20	14	25	20
12 Hotel accommodation	6	9	15	25	7	9	9	13	10	10	13	10	9	12	9	3	18	7	6	10	8	6	9	9,5	20	10	12	20

	Category	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	
12a	Restaurant and catering services	12	20	21	25	19	20	9 [ex]	23	10	10	13	10	9	21	21	3	27	18	6	10	8	23	9	22 9,5	20	14	12	20	
13	Admission to sporting events	6 [ex]	20	15	[ex] 25	7 19	20	[ex]	23	10 21	5,5	25	10 22	5	21	21	3 [ex]	27	18	6	13	8	23	5	9,5	20	10 [ex]	[ex] 6	20	
14	Use of sporting facilities	6 [ex]	20	15	[ex] 25	[ex] 19	20	9	23	[ex] 21	20	25	22	19	21	21 [ex]	3	27	7	6 [ex]	[ex] 20	8	23 [ex]	20	9,5	20 [ex]	10	6 [ex]	20	
15	Social services in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136 of the Directive 2006/112/EC	6 21 [ex]	20	[ex] 15	25	7	[ex]	[ex]	23 [ex]	4 10 [ex]	20	25 [ex]	[ex] 5 22	[ex]	[ex]	[ex]	17	[ex]	[ex]	6 [ex]	[ex] 20	23	23 [ex]	20	22 [ex]	20 [ex]	[ex]	25	[ex]	
16	Supplies by undertakers and cremation services	6 21	20	15	[ex]	19	20	[ex]	23	21	20	25	[ex]	19 5	21	21	3	27	18	[ex]	20	8	[ex]	20	9,5	20	[ex]	[ex]	[ex]	
17	Medical and dental care in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1) of the Directive 2006/112/EC	21 [ex]	20 [ex]	[ex] 15	[ex]	7 [ex]	[ex]	[ex]	23 [ex]	21 [ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	17	[ex]	[ex]	[ex]	21	20	23	6	20	[ex]	[ex]	[ex]	[ex]	[ex]
18	Collection of domestic waste and street cleaning, other than the supply of such services by bodies referred to in Article 13 of the Directive 2006/112/EC	21	20	21 15	25	[-] 19	20	13,5	23 [-]	10	20 10	25	10	5	21	21	3	27	18	21	10	8	6	20	9,5	20	24	25	0 20	
19	Minor repairing (including mending and alteration) of:																													
	Bicycles	6	20	21	25	19	20	13,5	23	21	20	25	22	19	21	21	8	27	5	6	20	8	6	20	9,5	20	24	25	20	
	Shoes and leather goods	6	20	21	25	19	20	13,5	23	21	20	25	22	19	21	21	8	27	5	6	20	8	23	20	9,5	20	24	25	20	
	Clothing and household linen	6	20	21	25	19	20	13,5	23	21	20	25	22	19	21	21	8	27	5	6	20	8	23	20	9,5	20	24	25	20	
20	Domestic care services (**)	21	20	15	25	[ex] 19	20	[ex]	13	21	5,5 10	25	[ex]	19	21	21	[ex] 17	27 [ex]	5	[ex]	20	[ex] 23	[ex] 6	20	9,5	20	24	25	20	
21	Hairdressing	21	20	21	25	19	20	9	23	21	20	25	22	5	21	21	8	27	18	6	20	8	23	20	9,5	20	24	25	20	

(*) 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

III. Application of the parking rate in certain Member States

Member States which, at 1 January 1991, were applying a reduced rate to the supply of goods or services other than those specified in Annex III may apply the reduced rate to the supply of those goods or services, provided that the rate is not lower than 12 %.

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 for agricultural tractors and machinery, excluding tyres and inner tubes for forestry tractors and cultivators.

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 immoveable property
4. Services consisting of the routine cleaning of immoveable 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 14% applies to:

1. Wines with an ABV of 13% or less, with the exception of sparkling wines, liqueur wines and fortified 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, cooling and steam, with the exception of heat provided by heating networks 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 13% applies to:

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

PORTUGAL

The parking rate of 13% applies to:

1. Wine
2. Agricultural tools and utensils, mobile silos, tractors, pumps and other machinery designed exclusively or mainly for the purpose of agriculture, cattle breeding or forestry.
3. Diesel for the agriculture

**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 some food and drink intended for human consumption
(excluding certain products such as alcoholic beverages, manufactured beverages, ice-cream, confectionery, biscuits, pastries and savoury products such as crackers, crisps, popcorn and roasted nuts)
- Supplies of seeds, plants, trees, etc. used for food production
- Supplies of certain fertilisers 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, walking frames and crutches, orthopaedic appliances and other artificial parts of the body (excluding false teeth, corrective spectacles and contact lenses)
- 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

MALTA

- Supplies of food products for human 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 pharmaceuticals, medicines only where prescribed

FINLAND

- 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 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; N/A = not applicable

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
Beverages																												
<i>Spirits</i>	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
<i>Wine</i>	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	14	27	18	21	20 13	23	13	20	22	20	24	25	20
<i>Beer</i>	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20 9	22	20	24	25	20
<i>Mineral water</i>	6	20	15	25	19	20	23	13	10	5,5	25	22	5	21	21	3	27	18	6	20	23	13	9	9,5	20	14	12	20
<i>Lemonade</i>	6	20	15	25	19	20	23	23	10	5,5	25	22	5	21	21	3	27	18	6	20	23	23	9	9,5	20	14	12	20
<i>Fruit juices</i>	6	20	15	25	19	20	23	23	10	5,5	25	22	5	21	21	3	27	18	6	20	5	6	9	9,5	20	14	12	20
Clothing																												
<i>Adults</i>	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
<i>Children</i>	21	20	21	25	19	20	0	23	21	20	25	22	19	21	21	3	27	18	21	20	23	23	20	22	20	24	25	0
Footwear																												
<i>Adults</i>	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
<i>Children</i>	21	20	21	25	19	20	0	23	21	20	25	22	19	21	21	3	27	18	21	20	23	23	20	22	20	24	25	0
Tobacco																												
<i>Hifi-Video</i>	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
CD/ CD-ROM	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25 6	20
Household electrical appliances	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
Furs	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
Jewels	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
Energy Products																												
<i>Natural gas</i>	21	20	21	25	19	20	13,5	13	21	20,5 5,5	25	10	19	21	21	8	27	[-] 18	21	20	23	23	20	22	20	24	25	5
<i>Electricity</i>	21	20	21	25	19	20	13,5	13	21	20,5 5,5	25	10	19	21	21	8	27	5	21	20	23	23	20	22	20	24	25	5
<i>District heating</i>	21	20	21	25	19	20	13,5	13	21	5,5 20	25	22	19	12	9	8	5	18	21	20	23	23	20	22	20	24	25	20
<i>Firewood</i>	6	20	15	25	7	20	13,5	23	21	10	25	10	19	21	21	8	27	18	21	13	8	6	20	22	20	24	25	20
<i>Timber for industrial use</i>	21	20	21	25	7 19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
Telecommunication services																												
<i>Phone/ fax/ telex/etc.</i>	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
<i>Pay TV/ cable TV</i>	21	20	[ex]	25	19	20	23	23 [ex]	21	10	[ex] 25	22	19	21	21	3 17	27	18	21	10	8 23	23	[ex] 20	22	20 [ex]	24	25	20
<i>TV licence</i>	[-]	20	[ex] 21	25	[ex]	20	[ex]	[-]	21	2,1	N/A	4	19	[-]	21	N/A	27	[-]	[ex]	10	23	6	20	[ex] 22	20 [ex]	10	[ex]	[ex]
Petroleum products																												
<i>Petrol (unleaded)</i>	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
<i>Diesel fuel</i>	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	13 23	20	22	20	24	25	20
<i>LPG</i>	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	8	27	18	21	20	23	23	20	22	20	24	25	20 5
<i>Heating oil</i>	21	20	21	25	19	20	13,5	23	21	20	25	22	19	21	21	14	27	18	21	20	23	23	20	22	20	24	25	5

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	
Lubricants	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20	
Motor vehicles	6 [m]	20	21	25	19	20	23	23	21	20	25	22 4 [m]	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20	
Passenger transport																													
Domestic transport:																													
Air	6	20	15 21	[ex]	19	20	[ex]	23	10	10	25	10	N/A	12	21 9 21	3	27	0	21	13	8	6	20	9,5	20	10	6	0	
Sea	6	20	N/A	[ex]	19 7 [-]	20	[ex]	23	10	10	25	10	9	12	9	N/A	N/A	0	6	N/A	8	6	20	9,5	N/A	10	6	0	
Inland waterway	6	20	15 21	[ex]	19 7	20	[ex]	23	10	10	N/A	10	N/A	12	21 9 21	3	27	N/A	6	10	8	6	20	9,5	20	10	6	0	
Rail	6	20	15 21	[ex]	19 7	20	[ex]	23	10	10	25	10 [ex]	N/A	12	9 21 9	3	27	N/A	6	10	8	6	20	9,5	20	10	6	0	
Road	6	20	15 21	[ex]	19 7	20	[ex]	23	10	10	25	10 [ex]	5 9 19	12	9 21 9	3	27	18	6	10	8	6	20	9,5	20	10	6	0	
Intra-community and international transport:																													
Air	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	0	0
Sea	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A	N/A	0	0	N/A	0	0	0	0	N/A	0	0	0	
Inland waterway	6	0	0	0	7 0	0	0	23	10	10	N/A	0	N/A	0	0	0	0	N/A	6	0	8	0	0	N/A	0	0	0	0	
Rail	6	0	0	0	19 7	0	0	23	10	0	25	0	N/A	0	0	0	0	N/A	6	10	0	0	0	0	0	0	0	0	
Road	6	0	0	0	19 7	0	0	23	10	10 [ex]	25	0	0	0	0	0	0	N/A	6	10	8	0	0	9,5	0	0	0	0	
Hotels	6	9	15	25	7	9	9	13	10	10	13	10	9	21	9	3	18	7	6	10	8	6	20	9,5	20	10	12	20	
Take away	6	20	15	25	7	20	9	13 23	10	10	25	10	5	21	21	3	18 27	18	6	10	8 23	23	20	22 9,5	20	14	12	0 20	
Bars and cafés																													
Bars and cafés	21	20	21	25	19	20	9 23	23	10	10	13 25	10	19	21	21	3	27	18	6	20	8 23	23	20	22	20	24	25	20	
Night clubs	21	20	21	25	19	20	23	23	10	10	13 25	22	19	21	21	3	27	18	6	20	23	23	20	22	20	24	25	20	
Alcoholic beverages	21	20	21	25	19	20	23	23	10	20	13 25	10	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20	
Cut flowers and plants																													
Decorative use	6	20	15	25	7	20	13,5	23	21	10	25	10	19	21	21	8	27	18	6 21	13	8	6	20	9,5	20	24	25	20	
Food production	6	20	15	25	7	20	0	13 23	10	5,5	25	10	5	21	21	3	27	0	6	10	5 8	6	20	9,5	20	14	25	0	
Immovable property																													
Social Housing (category 10/ Annex III)	6 12	20	15	25	19	20	13,5	23	4 10	5,5 20	25	4 10	N/A	21	21	N/A	27 5	[ex]	21	20	8	[ex] 6	5	9,5	20	24	25 [ex]	20	
Renovation and repairing (category 10a/ Annex III)	6 21	20	15	25	19	20	13,5	23	10	5,5 10 20	25	10	5	21	21	N/A	27 5	18	6 21	20	8	6	20	9,5	20	24	25	20	

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
<i>Building land</i>	[ex]	20	21	25	[ex]	20	[ex] 13,5	[ex]	21	20	25	22	[ex]	21	21	[ex]	27	[ex]	21	[ex]	23	[ex]	20	22	20 [ex]	[ex]	[ex]	[ex] 20
<i>Supplies of new buildings</i>	21	20	21	25	[ex]	20	13,5	23	10 21	20	25	4 10 22	19	21	21	[ex]	27	[ex]	21	[ex]	8	[ex]	20	22 9,5	20	[ex]	[ex]	0 20
<i>Construction work on new buildings</i>	6 12 21	20	21	25	19	20	13,5	23	4 10	20	25	4 10	19	21	21	3 17	27	18	21	20	8	6 23	20	22 9,5	20	24	25	20 0
Travel agencies	21 [m]	20 [m]	21 [m]	25 [m]	19 [m]	20 [m]	23 [m]	23 [m]	21 [m]	20 [m]	25 [m]	22 [m]	19 [m]	21 [m]	21 [m]	17 [m]	27 [m]	18 [m]	21 [m]	20 [m]	23 [m]	23 [m]	20 [m]	22 [m]	20 [m]	24 [m]	25 [m]	20 [m]
Agricultural Inputs																												
<i>Pesticides and plant protection materials</i>	12 21	20	21	25	19	20	23	23	10	10 20	25	22	5	21	21	17	27	18	21	20	8	6	20	9,5	20	24	25	20
<i>Fertilisers</i>	12 21	20	21	25	19 7	20	0 23	23	10	10 20	25	4	5	21	21	3	27	18	21	13 20	8	6	20	9,5	20	24	25	20
<i>Treatment of waste and waste water</i>	21	20	15 21	25	19 [-]	20	[-] 13,5	23	10	10 20	25	10 22	5	21	21	3	27	18	21	10	8	23 6	20	9,5	20	24	25	20 0
<i>Collection of household waste, ...</i>	21	20	15	25	19 [-]	20	[-] 13,5	23 [-]	10	10	25	10	5 [-]	22	21	3	27	18	[-] 21	10	8	[-] 6	20	9,5	20	24	25	20
Arrangements for the taxation of gold																												
<i>Ingots and bars</i>	[ex] 21	20	[ex] 21	[ex]	[ex] 19	[ex] 20	[ex] 23	[ex]	[ex] 0 21	[ex] 20	[ex] 25	[ex] 22	[ex]	[ex] 21	[ex] 21	[ex] 17	[ex] 27	0	21	[ex]	[ex] 23	[ex] 23	[ex]	22	[ex]	24 0	[ex] 25	[ex] 20 0
<i>Coins (currency)</i>	[ex] 21	20	[ex] 21	[ex]	19 7 [ex]	[ex] [ex]	[ex] [ex]	[ex]	[ex] 0 21	[ex] 20	[ex] 25	[ex] 22	[ex]	[ex] 21	[ex] 21	[ex] 17	[ex] 27	[ex]	0	[ex]	[ex] 23	[ex] 23	20	[ex]	[ex]	24 0	[ex] 25	[ex] 20 0
<i>Jewellery, gold plate, medals, tools</i>	21	20	21	25	19 7	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
Services supplied by lawyers	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23 6	20	22	20	24	25	20
Taxation of works of art, collector's items and antiques																												
<i>Works of art, collector's items and antiques</i>	21 [m]	20	21 [m]	25	19 [m]	20	13,5 23 [m]	23 [m]	21	20 [m]	25 [m]	22	5 [m]	21	21	17 [m]	27 [m]	18	21	20 [m]	23 [m]	6 23 [m]	20	22 [m]	20 [m]	24 [m]	25	20
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	6	20	15	25	19 7	20	13,5	23	10	5,5	25	10	5	21	21	8	27	5	6	13	8	6	20	9,5	20	10 24	12	5
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	6	20	21	25	19 7	20	13,5	23	10	5,5 10	N/A	10	N/A	21	21	8	27	18	6	13	8	6	20	9,5	20	10	12	20
E-books (supply of the digitised content of books over the internet or an electronic network)	21	20	21	25	19	20	23	23	21	5,5	25	4 22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20

VII. Geographical features of the application of VAT in the EU

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

According to Art. 120 of the VAT Directive, 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 6%, 13% and 23% have been reduced by 30% to 4%, 9% and 16% respectively.

The reduced rates apply to:

- (a) imports, and intra-Community acquisitions of goods in those islands,
- (b) supplies of goods from the mainland and the "excluded" islands (see below) to taxable or non-taxable legal persons established in the rest of these islands and
- (c) supplies of services effectuated in those islands by taxable persons established in them.

However, it has been specified that, since 1/10/2015, from the application of these reduced rates, the following islands excluded: Santorini, Mykonos, Naxos, Paros, Rhodes and Skiathos (law no. 4336/2015, OJ 94 Vol. A).

Mount Athos is excluded from the scope of VAT as part of the customs territory of the Community.

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%: the first performances of some shows, sales of live meat and charcuterie animals to persons not liable to pay tax;
- 2.10%: some goods supplied in Corsica and some services to which the reduced rates are applicable in mainland France;
- 10%: certain work on immovable property, agricultural equipment, certain supplies of furnished lodging, 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: 20%.

b) DOM

In the overseas departments, but not French Guiana and Mayotte, a reduced rate of 2.10% and a standard rate of 8.5% are applicable and the rates of 1.05 % and 1.75 %, respectively (on the first performances of certain shows and certain sales of animals for slaughter and meat).

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:

a) In the Azores

4%: reduced rate;

9%: reduced rate / parking rate;

18%: standard rate;

b) In Madeira

5%: reduced rate;

12%: reduced rate / parking rate;

22%: 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				
01/01/1971	6	18	25	14
01/01/1978	6	16	25	-
01/12/1980	6	16	25 25+5	-
01/07/1981	6	17	25 25+5	-
01/09/1981	6	17	25 25+8	-
01/03/1982	1 6	17	25 25+8	-
01/01/1983	1 6	19	25 25+8	17
01/04/1992	1 6 12	19,5	-	-
01/01/1994	1 6 12	20,5	-	12
01/01/1996	1 6 12	21	-	12
01/01/2000	6 12	21	-	12
Bulgaria				
01/04/1994	-	18	-	-
01/07/1996	-	22	-	-
01/01/1999	-	20	-	-
01/01/2007	7	20	-	-
01/04/2011	9	20	-	-
Czech Republic				
01/01/1993	5	23	-	-
01/01/1995	5	22	-	-
01/05/2004	5	19	-	-
01/01/2008	9	19	-	-
01/01/2010	10	20	-	-
01/01/2012	14	20	-	-
01/01/2013	15	21	-	-
01/01/2015	10 15	21	-	-
Denmark				
03/07/1967	-	10	-	-
01/04/1968	-	12,5	-	-
29/06/1970	-	15	-	-
29/09/1975	9,25	15	-	-
01/03/1976	-	15	-	-
03/10/1977	-	18	-	-
01/10/1978	-	20,25	-	-
30/06/1980	-	22	-	-
01/01/1992	-	25	-	-
Germany				
01/01/1968	5	10	-	-
01/07/1968	5	11	-	-
01/01/1978	6	12	-	-
01/07/1979	6,5	13	-	-
01/07/1983	7	14	-	-
01/01/1993	7	15	-	-
01/04/1998	7	16	-	-
01/01/2007	7	19	-	-
Estonia				
1991	-	10	-	-
1993-...	-	18	-	-
2000-2008	5	18	-	-
01/01/2009	9	18	-	-
01/07/2009	9	20	-	-

Ireland				
01/11/1972	1 5,26 11.11	16,37	30,26	-
03/09/1973	1 6,75 11.11	19,5	36,75	-
01/03/1976	10	20	35 40	-
01/03/1979	1 10	20	-	-
01/05/1980	1 10	25	-	-
01/09/1981	1,5 15	25	-	-
01/05/1982	1,8 18	30	-	-
01/03/1983	2,3 23	35	-	-
01/05/1983	2,3 5 18	23 35	-	-
01/07/1983	2 5 18	23 35	-	-
01/05/1984	2 5 8 18	23 35	-	-
01/03/1985	2,2 10	23	-	-
01/03/1986	2,4 10	25	-	-
01/05/1987	1,7 10	25	-	-
01/03/1988	1,4 5 10	25	-	-
01/03/1989	2 5 10	25	-	-
01/03/1990	2,3 10	23	-	-
01/03/1991	2,3 10 12,5	21	-	12,5
01/03/1992	2,7 10 12,5 16	21	-	16
01/03/1993	2,5 12,5	21	-	12,5
01/01/1996	2,8 12,5	21	-	12,5
01/03/1997	3,3 12,5	21	-	12,5
01/03/1998	3,6 12,5	21	-	12,5
01/03/1999	4 12,5	21	-	12,5
01/03/2000	4,2 12,5	21	-	12,5
01/01/2001	4,3 12,5	20	-	12,5
01/03/2002	4,3 12,5	21	-	12,5
01/01/2003	4,3 13,5	21	-	13,5
01/01/2004	4,4 13,5	21	-	13,5
01/01/2005	4,8 13,5	21	-	13,5
01/12/2008	4,8 13,5	21,5	-	13,5
01/01/2010	4,8 13,5	21	-	13,5
01/07/2011	4,8 9 13,5	21	-	13,5
01/01/2012	4,8 9 13,5	23	-	13,5
Greece				
01/01/1987	3 6	18	36	-
01/01/1988	3 6	16	36	-
28/04/1990	4 8	18	36	-
08/08/1992	4 8	18	-	-
01/04/2005	4,5 9	19	-	-
15/03/2010	5 10	21	-	-
01/07/2010	5,5 11	23	-	-
01/01/2011	6,5 13	23	-	-
20/07/2015	6 13	23	-	-
Spain				
01/01/1986	6	12	33	-
01/01/1992	6	13	28	-
01/08/1992	6	15	28	-
01/01/1993	3 6	15	-	-
01/01/1995	4 7	16	-	-
01/07/2010	4 8	18	-	-
01/09/2012	4 10	21	-	-
France				
1/01/1968 (1)	6	16,66	20	13
1/12/1968 (1)	7	19	25	15
01/01/1970	7,5	23	33,33	17,6

01/01/1973	7	20	33,33	17,6
01/01/1977	7	17,6	33,33	-
1/07/1982 (2)	4 5,5 7	18,6	33,33	-
01/01/1986	4 5,5 7	18,6	33,33	-
01/07/1986	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
01/12/1988	2,1 4 5,5 7 13	18,6	28	-
01/01/1989	2,1 5,5 13	18,6	28	-
08/09/1989	2,1 5,5 13	18,6	25 28	-
01/01/1990	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	-
01/01/1993	2,1 5,5	18,6	-	-
01/08/1995	2,1 5,5	20,6	-	-
01/04/2000	2,1 5,5	19,6	-	-
01/01/2012	2,1 5,5 7	19,6	-	-
01/01/2014	2,1 5,5 10	20	-	-

(1) Up to 1.1.1970, the VAT rates were applicable to a price inclusive of VAT itself. As from 1.1.1970, the
(2) 4% rate 1.7.1982 to 1.1.1986 was provisional.

Croatia				
01/08/1998	-	22	-	-
01/11/1999	0	22	-	-
01/01/2006	0 10	22	-	-
01/08/2009	0 10	23	-	-
01/03/2012	0 10	25	-	-
01/01/2013	5 10	25	-	-
01/01/2014	5 13	25	-	-
Italy				
01/01/1973	6	12	18	-
01/01/1975	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
08/02/1977	1 3 6 9 12	14	35	18
03/07/1980	2 8	15	35	18
01/11/1980	1 2 3 6 9 12	14	35	15 18
01/01/1981	2 8	15	35	18
05/08/1982	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	-
01/08/1988	2 9	19	38	-
01/01/1989	4 9	19	38	-
13/05/1991	4 9 12	19	38	-
01/01/1993	4 9	19	-	12
01/01/1994	4 9	19	-	13
24/02/1995	4 10	19	-	16
01/10/1997	4 10	20	-	-
17/09/2011	4 10	21	-	-
01/10/2013	4 10	22	-	-
01/01/2016	4 5 10	22	-	-
Cyprus				
01/07/1992	-	5	-	-
01/10/1993	-	8	-	-
01/07/2000	5	10	-	-
01/07/2002	5	13	-	-
01/01/2003	5	15	-	-
01/08/2005	5 8	15	-	-
01/03/2012	5 8	17	-	-
14/01/2013	5 8	18	-	-
13/01/2014	5 9	19	-	-

Latvia				
01/05/1995	-	18	-	-
01/01/2003	9	18	-	-
01/05/2004	5	18	-	-
01/01/2009	10	21	-	-
01/01/2011	12	22	-	-
01/07/2012	12	21	-	-
Lithuania				
01/05/1994	-	18	-	-
01/08/1994	9	18	-	-
01/01/1997	-	18	-	-
01/05/2000	5	18	-	-
01/01/2001	5 9	18	-	-
01/01/2009	5 9	19	-	-
01/09/2009	5 9	21	-	-
Luxembourg				
01/01/1970	4	8	-	-
01/01/1971	2 5	10	-	-
01/07/1983	3 6	12	-	-
01/01/1992	3 6	15	-	-
01/01/1993	3 6	15	-	12
01/01/2015	3 8	17	-	14
Hungary				
01/01/1988	0 15	25	-	-
01/01/1993	0 6	25	-	-
01/08/1993	10	25	-	-
01/01/1995	0 12	25	-	-
01/01/2004	5 15	25	-	-
01/01/2006	5 15	20	-	-
01/09/2006	5	20	-	-
01/07/2009	5 18	25	-	-
01/01/2012	5 18	27	-	-
Malta				
01/01/1995	5	15	-	-
01/01/1999	5	15	-	-
01/01/2004	5	18	-	-
01/01/2011	5 7	18	-	-
Netherlands				
01/01/1969	4	12	-	-
01/01/1971	4	14	-	-
01/01/1973	4	16	-	-
01/01/1976	4	18	-	-
01/01/1984	5	19	-	-
01/10/1986	6	20	-	-
01/01/1989	6	18,5	-	-
01/10/1992	6	17,5	-	-
01/01/2001	6	19	-	-
01/10/2012	6	21	-	-
Austria				
01/01/1973	8	16	-	-
01/01/1976	8	18	-	-
01/01/1978	8	18	30	30
01/01/1981	8 13	18	30	30
01/01/1984	10	20	32	32
01/01/1992	10	20	-	-
01/01/1995	10	20	-	12

01/01/2016	10 13	20	-	13
Poland				
05/07/1993	7	22	-	-
04/09/2000	3 7	22	-	-
01/01/2011	5 8	23	-	-
Portugal				
01/01/1986	8	16	30	-
01/02/1988	8	17	30	-
24/03/1992 ⁽¹⁾	5	16	30	-
01/01/1995	5	17	-	-
01/07/1996	5 12	17	-	-
05/06/2002	5 12	19	-	12
01/07/2005	5 12	21	-	12
01/07/2008	5 12	20	-	12
01/07/2010	6 13	21	-	13
01/01/2011	6 13	23	-	13
(1) On 24 March 1992 Portugal abolished the zero rate. All goods and services previously zero-rated are now taxed at 6%.				
Romania				
01/07/1993	-	18	-	-
01/01/1995	9	18	-	-
01/02/1998	11	22	-	-
01/01/2000	-	19	-	-
01/01/2004	9	19	-	-
01/12/2008	5 9	19	-	-
01/07/2010	5 9	24	-	-
01/01/2016	5 9	20	-	-
Slovenia				
01/07/1999	8	19	-	-
01/01/2002	8,5	20	-	-
01/07/2013	9,5	22	-	-
Slovak Republic				
01/01/1993	5	23	-	-
01/08/1993	6	25	-	-
01/01/1996	6	23	-	-
01/07/1999	10	23	-	-
01/01/2003	14	20	-	-
01/01/2004	-	19	-	-
01/01/2007	10	19	-	-
01/05/2010	6 10	19	-	-
01/01/2011	10	20	-	-
Finland				
01/06/1994	5 6 12	22	-	-
01/01/1995	6 12 17	22	-	-
01/01/1998	8 17	22	-	-
01/10/2009	8 12	22	-	-
01/07/2010	9 13	23	-	-
01/01/2013	10 14	24	-	-
Sweden				
01/01/1969	2,04 6,38	11,11	-	-
01/01/1971	3,09 9,89	17,65	-	-
01/06/1977	3,54 11,43	20,63	-	-
08/09/1980	3,95 12,87	23,46	-	-
16/11/1981	3,67 11,88	21,51	-	-
01/01/1983	3,95 12,87	23,46	-	-

01/07/1990	4,17 13,64	25	-	-
01/01/1992	18	25	-	-
01/01/1993	21	25	-	-
01/07/1993	12 21	25	-	-
01/01/1996	6 12	25	-	-
United Kingdom				
01/04/1973	-	10	-	-
29/07/1974	-	8	-	-
18/11/1974	-	8	25	-
12/04/1976	-	8	12,5	-
18/06/1979	-	15	-	-
01/04/1991	-	17,5	-	-
01/04/1994	-	17,5	-	8
01/01/1995	8	17,5	-	-
01/09/1997	5	17,5	-	-
01/12/2008	5	15	-	-
01/01/2010	5	17,5	-	-
04/01/2011	5	20	-	-