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VAT Rates Applied in the Member States of the European Union

Situation at 1st July 2012

CONTENTS

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		9	20	-
Czech Republic	CZ	-	14	20	-
Denmark	DK	-	-	25	-
Germany	DE	-	7	19	-
Estonia	EE	-	9	20	-
Greece	EL	-	6,5 / 13	23	-
Spain	ES	4	8	18	-
France	FR	2,1	5,5 / 7	19,6	-
Ireland	IE	4,8	9 / 13,5	23	13,5
Italy	IT	4	10	21	-
Cyprus	CY	-	5 / 8	17	-
Latvia	LV	-	12	21	-
Lithuania	LT	-	5 / 9	21	-
Luxembourg	LU	3	6 / 12	15	12
Hungary	HU	-	5 / 18	27	-
Malta	MT	-	5 / 7	18	-
Netherlands	NL	-	6	19	-
Austria	AT	-	10	20	12
Poland	PL		5 / 8	23	-
Portugal	PT	-	6 / 13	23	13
Romania	RO		5 / 9	24	-
Slovenia	SI	-	8,5	20	-
Slovakia	SK	-	10	20	-
Finland	FI	-	9 / 13	23	-
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

	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	14	25	7	20	13	4	5,5	0	4	5	21	21	3	18[1] 27	0[2]	6	10	5	6	24	8,5	20	13	12	0
		12				19			8	7	4,8 13,5	10	17	12[3]							8	13			10		25	20
		21								19,6	23										23	23						
2.	Water supplies	6	20	14	25	7	20	[ex][4] 13	8	5,5	[ex][5]	10	5	21	21	3	27	0	6	10	8	6	24	8,5	20	23	25	0
											23																	
3.	Pharmaceutical products	6	20	14	25	19	9	6,5	4	2,1	0	10	5	12	5[6]	3	5[7]	0	6	10	8	6	9	8,5	10	9	25	0
								13		7							27											
		21						23	18	19,6	23	21				15			19			23					0	20
4.	Medical equipment for disabled persons	6	20	14	25	7	9	13	8	5,5	0	4	5	12	5[6]	3	5	5	6	20	8	6	9[8]	8,5	10	23	25	0
		21									23	21				15	27		19							[ex]	[ex]	
	Children's car seats	21	20	14	25	19	20	23	18	19,6	13,5	21	5	21	21	15	27	18	19	20	8	6	24	20	20	23	25	5
5.	Transport of passengers (+see n° VI)	6	20	14	[ex]	7	20	13	8	7	[ex]	10	5	12	21	[ex]	27	0[9]	[ex]	10	8	6	24	8,5	0	9	6	0
		0		0	0	19	0					[ex]	8	[ex][10]		3			6						20		0	
													17						19									
6.	Books	6	20	14	25	7	9	6,5	4	7	0	4	5	12	9[11]	3	5	5	6	10	5	6	9	8,5	10	9	6	0
		21							18	19,6[12]		21									23							
	Books on other physical means of support	21	20	20	25	19	20	23	4	7 19,6[12]	23	4[13] 21	17	21	21	3	5	18	6	20	23	6	9	8,5	20	23	6[14] 25	0[15] 20
	Newspapers	0	20	14	0	7	9[16]	6,5	4	2,1	9	4	5	12	21	3	5	5	6	10	8	6	9	8,5	20	9[17]	6	0
		6			25				18	19,6											23					23		
		21																										
	Periodicals	0	20	14	25	7	9[18]	6,5	4	2,1	9	4	5	12	21	3	5	5	6	10	5	6	9	8,5	20	9[17]	[ex]	0
		6							18	19,6		21									23					23	6	
		21																										

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

	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	14	25	[ex]	20	13	[ex][19]	7	[ex]	10	[ex]	[ex]	[ex][20]	3	27	5	6	[ex]	8	[ex]	9	8,5	20	9	6	20
		6				7		6,5[21]	8	19,6	9		5	21[22]	21					10		23			[ex]			
	Admission to amusement parks	6	20	14	25	19	20	13	8	7[23]	9	21	5	21	21	3	27	18	6	10	8	23	9	8,5	20	9	25	20
										19,6																		
8.	Pay TV/ cable TV	21	20	[ex][24]	25	19	20	[ex]	18	7	23	21	17	21	21	3	[ex]	18	19	10	8	23	24	20	[ex]	23	25	20
				20				13[25]								15	27[26]				23[27]				20[28]			
	TV licence	[-]	20	[ex][24]	25	[ex]	20	[ex]	18	2,1	[ex]	4	17	[-]	21	[ex]	[ex]	[ex]	[ex]	10	23	6	24	[ex]	[ex]	9	[ex]	[ex]
				20													27[29]							20[30]	20[31]			
9.	Writers, composers, ...	6	20	14	[ex]	7	20	13	8	5,5	23	[ex]	5	[ex]	21	3	27	18	6	20	8	23	24	8,5	20	[ex]	6	20
		21										21							19	10		[ex]				9[32]		
		[ex]																	[ex]									
10.	Social housing	12[33]	20	14	25	19	20	13	4	7	13,5	4	17	21	21	3[34]	27	[ex]	19	20	8	[ex]	5	8,5	20	23	25	20
								[ex]		19,6		10				15						6					[ex]	5
		6																										0
10a	Renovation and repairing of private dwellings (*)	21 6[35]	20	14	25	19	20	13[36]	8[37]	7[38]	13,5	10	5	21	21	15	27	18	6[39]	20	8	6	24	8,5	20	23	25	5[40]
10b	Window cleaning and cleaning in private households	21	20	14	25	19	20	23	18	7	13,5	21	17	21	21	6	27	18	19	20	23	23	24	8.5	20	23	25	20
11.	Agricultural inputs	6	20	14	25	7	20	13	8	7	13,5	4	5	21	21	3	27	18	6	10	5 8	6	24	8,5	20	23	25	20
		12		20						19,6		10	17			15					23	13				13		
		21										21										23						
12.	Hotel accommodation	6	9	14	25	7	9	6,5	8	7	9	10	8	12	21	3	18[41]	7	6	10	8	6	9	8,5	20	9	12	20
12a	Restaurant and catering services																											
	Restaurants	12[42]	20	20	25	19	20	23	8	7[43]	9[44] [ex][45]	10	8	21	21	3	27	18	6[46]	10[47]	8[48]	23	24	20 8,5[49]	20	13	12	20

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

	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
13.	Admission to sporting events	6	20	14	[ex]	7	20	13	8	19,6	[ex]	10	5	21	21	3	27	18	6	20	8	23	24	8,5	20	9	[ex]	20
		[ex]			25	19			18			21				[ex]										[ex]	6	
14.	Use of sporting facilities	6	20	14	[ex]	[ex]	20	23	[ex]	19,6	9	21	17	21	21	3	27	18	6	20	8	23	24	8,5	20	9	6	20
		[ex]			25	19			18										[ex]						[ex]		[ex]	17.5
15.	Social services	6	20	[ex]	25	7	[ex]	13	8	19,6	[ex]	[ex]	[ex]	[ex]	[ex]	3	[ex]	[ex]	19	[ex]	[ex]	6	[ex]	20	20	[ex]	[ex]	[ex]
				14				[ex]				4										23		[ex][50]	[ex]			
		21										10				15				10		[ex]					25	
		[ex]										21				[ex]												
16.	Supplies by undertakers and cremation services	6	20	14	[ex]	19	20	13	8	19,6	23	[ex]	5	21	21	3	27	18	[ex]	20	8	[ex]	24	8,5	20	[ex]	[ex]	[ex]
		21							18		[ex]																	
17.	Medical and dental care	21	20	[ex]	[ex]	7	[ex]	13	8	[ex]	[ex][51]	[ex]	[ex]	[ex]	[ex]	3	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]
		[ex]	[ex]	14		[ex]		[ex]	[ex]		13,5					[ex]			19		8	6						
18.	Collection of domestic waste and street cleaning, ...	21	20	20	25	[-]	20	13	8	19,6	13,5	10	5	21	21	3	27	18	19[52]	10	8	[ex]	24	8,5	20	23	25	0
				14[53]		19		[ex][54]		7												6						20
19.	Minor repairing (including mending and alteration) of:																											
	Bicycles	21	20	20	25	19	20	13	18	19,6	13,5	21	17	21	21	6	27	5	6	20	8	23	24	8.5	20	9	25	20
	Shoes and leather goods	21	20	20	25	19	20	13	18	19,6	13,5	21	17	21	21	6	27	5	6	20	8	23	24	8.5	20	9	25	20
	Clothing and household linen	21	20	20	25	19	20	13	18	19,6	13,5	21	17	21	21	6	27	5	6	20	8	23	24	8.5	20	9	25	20
20.	Domestic care services (**)	21	20	14	25	19	20	13	18	5,5	[ex]	[ex]	17	21	21	[ex] 15	27 [ex][55]	5	19	20	23	6	24	8.5	20	23	25	20
21.	Hairdressing	21	20	20	25	19	20	23	8	19,6	9	21	5	21	21	6	27	18	6	20	8	23	24	8.5	20	9[34]	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

[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 2012 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: Transport of passengers by the Scheduled Public Bus Service. 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
[12] FR: Books which have a pornographic character or which may incite violence
[13] IT: Books in Braille and on cassettes or other magnetic support for the blind or persons with impaired vision
[14] SE: The reduced VAT rate of 6% also applies to goods that make information available to people with reading disablements through sign language or Braille
[15] UK: Zero rate for supplies of talking books for the blind and handicapped but only when supplied to charities
[16] EE: Newspapers and periodicals containing mainly publicity, private advertisements or erotic/pornographic material are at 20%
[17] FI: Newspapers and periodicals provided that they are sold on subscription for a period of at least one month
[18] EE: Newspapers and periodicals containing mainly publicity, private advertisements or erotic/pornographic material are at 20%
[19] ES: Supplied by bodies governed by public law or by other organisations recognised as charitable by the Member State concerned
[20] LT: Supplied by non-profit making legal persons
[21] EL: Only for the theatre
[22] LV: Admissions to cinema (film shows)
[23] FR: Amusement parks which do not illustrate any cultural topic are liable to the standard rate of 19.6%
[24] CZ: Public radio and TV broadcasting, excluding those of a commercial nature, are exempt
[25] EL: Services provided by public radio and public TV are exempted
[26] HU: Services provided by public radio and public TV are exempted
[27] PL: Services connected with video tapes and with all advertising and promotion movies, and operation of information agencies
[28] SK: Public radio and TV broadcasting, excluding those of a commercial nature, are exempt
[29] HU: Services provided by public radio and public TV are exempted
[30] SI: Public radio and TV broadcasting, excluding those of a commercial nature, are exempt
[31] SK: Public radio and TV broadcasting, excluding those of a commercial nature, are exempt
[32] FI: Copyright royalties collected by copyright organisations
[33] BE: Provided that all the conditions are fulfilled
[34] LU: Houses used as a principal dwelling

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[35] BE: 6% on renovation and repairing of private dwellings completed more than 5 years ago
[36] EL: Only for old private dwellings
[37] ES: Bricklaying work for the repair of private dwellings
[38] FR: Renovation and repairing of private dwellings completed at least 2 years ago
[39] NL: Painting and plastering services for the renovation and repairing of private dwellings more than 15 years old
[40] UK: For the Isle of Man only
[41] HU: In force as of 1.07.2009
[42] BE All beverages are excluded
[43] FR: Alcoholic beverages are subject to the standard rate
[44] IE: All beverages are excluded
[45] IE: Catering services supplied to patients in a hospital or students at their school
[46] NL: Alcoholic beverages are subject to the standard rate
[47] AT: 10% on food, 10% on milk and chocolate, 20% on coffee, tea and other alcoholic or not alcoholic beverages
[48] PL: Alcoholic beverages are subject to the standard rate
[49] SI: VAT rate of 8,5% applies to the preparation of meals
[50] 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
[51] IE: IE: Dental care is exempt
[52] 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
[53] CZ: Cleaning and draining of waste water, collection of domestic waste
[54] EL: When these services are supplied by public authorities
[55] 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 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 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 13% 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												
Beverages: Mineral water/lemonade															3												
Clothing and footwear for children															3												
Pharmaceuticals								4	2,1						3												
- Books								4[1]			4				3												
- Books on other physical means of support								4			4[2]				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[3]				3[4]												
- Renovation and repairs								4							3[5]												
- Construction work on new buildings								4			4[6]				3[7]												

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												

[1] ES: Including free supplement
[2] IT: Books in Braille and on cassettes or other magnetic support for the blind or persons with impaired vision
[3] IT: Only for first housing
[4] LU: Only houses assigned to the principal dwelling
[5] LU: Only substantial works on housing constructed more than 20 years prior to the start of the works
[6] IT: Only for first housing
[7] LU: Only houses assigned to the principal dwelling

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 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, 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

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 water by a public authority other than water for enterprises, distilled or mineral water;
- Supplies of pharmaceuticals, medicines only where prescribed
- 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.

FINLAND

- Printing services for membership publications of non-profit making organisations

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)

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																											
Spirits	21	20	20	25	19	20	23	18	19,6	23	21	17	21	21	15	27	18	19	20	23	23	24	20	20	23	25	20
Wine	21	20	20	25	19	20	23	18	19,6	23	21	17	21	21	12	27	18	19	20 12	23	13	24	20	20	23	25	20
Beer	21	20	20	25	19	20	23	18	19,6	23	21	17	21	21	15	27	18	19	20	23	23	24	20	20	23	25	20
Mineral water	6	20	14	25	19	20	13	8	5,5	23	21	17	21	21	3	27	18	6	20	23	6	24	8,5	20	13	12	20
Lemonade	6	20	14	25	19	20	13	8	5,5	23	21	5	21	21	3	27	18	6	20	23	23	24	8,5	20	13	12	20
Fruit juices	6	20	14	25	19	20	13	8	5,5	23	21	5	21	21	3	27	18	6	20	8	23	24	8,5	20	13	12	20
Clothing																											
Adults	21	20	20	25	19	20	23	18	19,6	23	21	17	21	21	15	27	18	19	20	23	23	24	20	20	23	25	20
Children	21	20	20	25	19	20	23	18	19,6	0	21	17	21	21	3	27	18	19	20	23	23	24	20	20	23	25	0
Footwear																											
Adults	21	20	20	25	19	20	23	18	19,6	23	21	17	21	21	15	27	18	19	20	23	23	24	20	20	23	25	20
Children	21	20	20	25	19	20	23	18	19,6	0	21	17	21	21	3	27	18	19	20	8	23	24	20	20	23	25	0
Tobacco	21	20	20	25	19	20	23	18	19,6	23	21	17	21	21	15	27	18	19	20	23	23	24	20	20	23	25	20
Hifi-Video	21	20	20	25	19	20	23	18	19,6	23	21	17	21	21	15	27	18	19	20	23	23	24	20	20	23	25	20
CD/ CD-ROM	21	20	20	25	19	20	23	18	19,6	23	21	17	21	21	15	27	18	19	20	23	23	24	20	20	23	25 6[1]	20
Household electrical appliances	21	20	20	25	19	20	23	18	19,6	23	21	17	21	21	15	27	18	19	20	23	23	24	20	20	23	25	20
Furs	21	20	20	25	19	20	23	18	19,6	23	21	17	21	21	15	27	18	19	20	23	23	24	20	20	23	25	20
Jewels	21	20	20	25	19	20	23	18	19,6	23	21	17	21	21	15	27	18	19	20	23	23	24	20	20	23	25	20
Energy Products																											
Natural gas	21	20	20	25	19	20	13	18	19,6 5,5	13,5[2]	10	17	21	21	6	27	[-] 18[3]	19	20	23	23	24	20	20	23	25	5
Electricity	21	20	20	25	19	20	13	18	19,6 5,5	13,5[2]	10	17	21	21	6	27	5	19	20	23	23	24	20	20	23	25	5
Firewood	6	20	10	25	7	20	13	18	7	13,5[2]	10	17	21	21	6	27	18	19	10	8	23	24	20	20	23	25	20
Timber for industrial use	21	20	20	25	7 19	20	23	18	19,6	23	21	17	21	21	15	27	18	19	10 20	23	23	24	20	20	23	25	20
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	23	18	19,6	23	21	17	21	21	15	27	18	19	20	23	23	24	20	20	23	25	20
Pay TV/ cable TV	21	20	[ex][4] 20	25	19	20	13	18	7	23	21	17	21	21	3 15	27	18	19	10	8 23	23	24 [ex][5]	20	20 [ex]	23	25	20
TV licence	[-]	20	[ex][4] 20	25	[ex]	20	[ex]	18	2,1	[ex]	4	17	[-]	21	[ex]	27	[-]	[ex]	10	23	6	24	[ex][6] 20	20 [ex]	9	[ex]	[ex]
Petroleum products																											
Petrol (unleaded)	21	20	20	25	19	20	23	18	19,6	23	21	17	21	21	15	27	18	19	20	23	23	24	20	20	23	25	20
Diesel fuel	21	20	20	25	19	20	23	18	19,6	23	21	17	21	21	15	27	18	19	20	23	13 23	24	20	20	23	25	20
LPG	21	20	20	25	19	20	23	18	19,6	23	21	17	21	21	6	27	18	19	20	23	23	24	20	20	23	25	20 5[7]
Heating oil	21	20	20	25	19	20	23	18	19,6	13,5[2]	21	17	21	21	12	27	18	19	20	23	13	24	20	20	23	25	5
Lubricants	21	20	20	25	19	20	23	18	19,6	23	21	17	21	21	15	27	18	19	20	23	23	24	20	20	23	25	20
Motor vehicles	21 6[8] [m]	20	20	25	19	20	23	18	19,6	23	21 4[9] [m]	17	21	21	15	27	18	19	20	23	23	24	20	20	23	25	20
Passenger transport																											
Domestic transport:																											
Air	6	20	14[10] 20	[ex]	19	20	13	8	7	[ex]	10	17	12	21	3	27	0	19	10	8	6	24	8,5	20	9	6	0
Sea	6	20	N/A	[ex]	19 7 [-]	20	13	8	7	[ex]	10	8	12	21	N/A	N/A	0	6	N/A	8	6	24	8,5	N/A	9	6	0
Inland waterway	6	20	14[10] 20	[ex]	19 7	20	13	8	7	[ex]	10	17	12	21	3	27	N/A	6	10	8	6	24	8,5	20	9	6	0
Rail	6	20	14[10] 20	[ex]	19 7	20	13	8	7	[ex]	10 [ex]	N/A	12	21	3	27	N/A	6	10	8	6	24	8,5	20	9	6	0
Road	6	20	14[10] 20	[ex] 25	19 7	20	13	8	7	[ex]	10 [ex]	5 8 17	12	21	3	27	0 18	6	10	8	6	24	8,5	20	9	6	0

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:																											
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
Sea	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		7 0	0	13	8	7		0	N/A	0	0	0	0	N/A	6	20	0	0	0	N/A	0	0	0	
Rail	6	0	0	0	19 7	0	13	8	0	0	0	N/A	0	0	0	0	N/A	6	20	0	0	0	0	0	0	0	0
Road	6	0	0	0	19 7	0	13	8	7 [ex]	0	0	0	0	0	0	0	N/A	6	20	8	0	0	8,5	0	0	0	0
Hotels	6	9	14	25	7	9	6,5	8	7	9	10	8	21	21	3	18	7	6	10	8	6	24	8,5	20	9	12	20
Take away	**6**	20	14	25	7	20	13	8	7	13,5	10	5[11]	21	21	3	18 27	18	6	10[12]	8	13	24	20 8,5[13]	20	13	12	0 20[14]
Bars and cafés																											
Bars and cafés	21	20	20	25	19	20	13	8	7[15]	13,5	10	17	21	21	3	27	18	6	20	23	13	24	20	20	23	25	20
Night clubs	21	20	20	25	19	20	23	8	7[15]	23	21	17	21	21	3	27	18	6	20	23	13	24	20	20	23	25	20
Alcoholic beverages	21	20	20	25	19	20	23	8	19,6	23	10	17	21	21	3	27	18	19	20	23	13	24	20	20	23	25	20
Cut flowers and plants																											
Decorative use	6	20	14	25	7	20	13	8	5,5	13,5	10	17	21	21	6	27	18	6 19	10	8	23	24	8,5	20	23	25	20
Food production	6	20	14	25	7	20	13	8	5,5	0	10	5	21	21	3	27	18	6	10	8	6	24	8,5	20	13	25	0
Immovable property																											
Social Housing (category 10/ Annex III)	6 12	20	14	25	19	20	13	4 8	7 19,6	13,5	4 10	17	21	21	3[16] 15	27	[ex]	19	20	8	[ex] 6	5	8,5	20	23	25 [ex]	20 0
Renovation and repairing (category 10a/ Annex III)	6[17] 21	20	14	25	19	20	13[18]	8[19]	7[20] 19,6	13,5[2]	10	5	21	21	3[21] 15	27	18	6[22] 19	20	8 23	6 23	24	8,5	20	23	25	20 5[23]
Building land	[ex]	20	20	[ex]	[ex]	20	[ex]	18	19,6	[ex] 13,5[24]	21	[ex]	[ex]	21	[ex]	27	[ex]	19	[ex]	23	[ex]	24	20	20 [ex][25]	[ex]	[ex]	[ex] 20
Supplies of new buildings	21	20	20	[ex]	[ex]	20	23	8 18	19,6	13,5[2]	4[26] 10 21	17	21[27]	21	[ex]	27	[ex]	19	[ex] 20	23	[ex]	24	20[28] 8,5[29]	20	[ex]	[ex]	0 20

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**
Construction work on new buildings	6 12 21	20	20	25	19	20	23	4 8	19,6	13,5[2]	4[26] 10	17	21	21	3[16] 15	27	18	19	20	23	6 23	24	20[28] 8,5[30]	20	23	25	20 0
Travel agencies	21 [m]	20 [m]	20 [m]	[ex]	19 [m]	20 [m]	23 [m]	18 [m]	19,6 [m]	23 [m]	21[m]	17[m]	21 [m]	21 [m]	15 [m]	27 [m]	18 [m]	[ex]	20 [m]	23 [m]	23[m]	24 [m]	20 [m]	20 [m] 0	23 [m]	25 [m]	20 [m] 0
Agricultural Inputs																											
Pesticides and plant protection materials	12[31] 21	20	20	25	19	20	13	8	7 19,6	23	21	5	21	21	15	27	18	19	20	8	6	24	8,5	20	23	25	20
Fertilisers	12[31] 21	20	20	25	19[32]	20	13	8	7 19,6	0[33] 23	4[34]	5	21	21	3[35]	27	18	19	10[36] 20	8	6	24	8,5	20	23	25	20
Treatment of waste and waste water	21	20	14 20[37]	25	[-] 19	20	13	8	7 19,6	[-] 13,5	10 21	5	21	21	3	27	18	19	10	8	23 6	24	8,5	20	23	25	20 0
Collection of household waste, …	21	20	14	25	[-] 19	20	13	8	19,6	[-] 13,5	10	5 [-]	22	21	3	27	18	[-] 19[38]	10	8	[-] 6	24	8,5	20	23	25	20
Arrangements for the taxation of gold																											
Ingots and bars	[ex] 21	20	[ex] 20	[ex]	[ex] 19	[ex] 20	[ex]	[ex] 0 18	[ex] 19,6	[ex] 23	[ex] 21	[ex]	[ex][39] 21	[ex] 21	[ex] 15	[ex] 27	0	19	[ex]	[ex] 23	[ex] 23	[ex]	20	[ex]	23 0	[ex] 25	20 0
Coins (currency)	[ex] 21	20	[ex] 20	[ex]	19 7 [ex]	[ex]	[ex]	[ex] 0 18	[ex] 19,6	[ex]	[ex] 21	[ex]	[ex][40] 21	[ex] 21	[ex] 15	[ex] 27	[ex]	0	[ex] 20	[ex] 23	[ex] 23	24	[ex]	[ex]	23 0	[ex] 25	20 0
Jewellery, gold plate, medals, tools	21	20	20	25	19 7	20	23	18	19,6	23	21	17	21	21	15	27	18	19	20	23	23	24	20	20	23	25	20
Services supplied by lawyers	[ex] 21[40]	20	20	25	19	20	23	18	19,6 5,5[41]	23	21	17	21	21	15	27	18	19	20	23	23 6[42]	24	20	20	23	25	20
Taxation of works of art, collector's items and antiques																											
Works of art, collector's items and antiques "Normal" rate	21 [m]	20	20 [m]	25[43]	7[44]19 [m]	20	23	18	19,6	13,5[45] 23	21	17 [m]	21	21	15	27 [m]	5	19	20 [m]	23	6 23[46]	24	20 [m]	20 [m]	23 [m]	25	20

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**
Rate on importation (Article 103 of the Directive 2006/112/EC)	6	20	14	25[44]	7[45] 19 [m]	20	13	8	7	13,5	10[47]	5[48]	21	21	6	27	5	6	10	8	6 23[47]	24	8,5	20	9 23	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	13	8	7	13,5	10[48]	N/A	21	21	6	27 [-][49]	5	6	10	8	6	24	8,5	20	9	12	20
E-books (supply of the digitised content of books over the internet or an electronic network)	21	20	20	25	19	20	23	18	7	23	21	17	21	21	3	27	18	19	20	23	23	24	20	20	23	25	20

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

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

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[22] NL: Painting and plastering services for the renovation and repairing of private dwellings more than 15 years old
[23] UK: For the Isle of Man only
[24] IE: Building land that has been subjected to development
[25] SK: If building land is supplied together with construction which is exempt from VAT
[26] IT: 4% only for first housing
[27] LV: To the first supply of new building
[28] SL: Supply of construction and maintenance work for residential housing not provided as part of a social policy; supply and construction work on new non-residential buildings
[29] SL: Supplies of new residential housing as part of a social policy
[30] SL: Construction, renovation and alteration of residential housing as part of a social policy; renovation and repairing of private households
[31] BE: Reduced rate of 12% only on phytopharmaceutical products recognised by the Ministry of Agriculture
[32] DE: Reduced rate of 7% on biological (not chemical) fertilizers
[33] IE: 0% on supplies of certain fertilisers in units of not less than 10 kg
[34] IT: Reduced rate of 4% on organisms used in organic agriculture
[35] 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
[36] AT: Reduced rate of 10% applies to animal or vegetable fertilisers (except guano), whether or not mixed together (but not chemically treated)
[37] CZ: Reduced rate of 14% applies to cleaning and draining of waste water
[38] NL: If the collection concerns industrial waste, both private enterprises and public authorities ought to charge a rate of 19%
[39] LV: Supplies to the Bank of Latvia
[40] BE: Notaries and bailiffs are subject to 21% as from 01/01/2012
[41] FR: Supplies within the framework of legal aid or the appointment of a lawyer of its own motion
[42] PT: Supplies within the framework of legal aid or the appointment of a lawyer of its own motion; automatic designation; supplies relating to the labour law
[43] 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%
[44] DE: The reduced rate applies on works of art and collector's items
[45] IE: 13.5% applies on works of art and on antiques
[46] PT: The reduced rate applies only on works of art. In Madeira and Azores, the standard rate is 16% and the reduced rate is 4%
[47] IT: "Occasional sales" are taxable at the standard rate
[48] CY: Importation of goods of archaeological value, CN code 9706 00 00
[49] HU: On occasional basis

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 6,5%, 13% and 23% have been reduced by 30% to 5%, 9% and 16% respectively. These rates apply to imports, intra-Community acquisitions, supplies of goods and services effected materially in total on these islands by persons established on them 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:
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				
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	-	-
1/04/2011	9	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	-	-
1/01/2012	14	20	-	-
1/01/2013	-	17,5	-	-
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	-	-
1/01/2009	9	18	-	-
1/07/2009	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	-	-

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

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
1/04/2005	4,5 | 9	19	-	-
15/03/2010	5 | 10	21	-	-
1/07/2010	5,5 | 11	23	-	-
1/01/2011	6,5 | 13	23	-	-
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	-	-
1/01/2012	2,1 | 5,5 | 7	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

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

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
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
1/12/2008	4.8 | 13.5	21,5	-	13.5
1/01/2010	4.8 | 13.5	21	-	13.5
1/07/2011	4.8 | 9[(1)] | 13.5	21	-	13.5
1/01/2012	4.8 | 9[(1)] | 13.5	23	-	13.5
(1) 9% reduced rate applies until 31/12/2013				
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	-	-
17/09/2011	4 | 10	21	-	-
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	-	-
1/03/2012	5 | 8	17	-	-
Latvia				
1/05/1995	-	18	-	-
1/01/2003	9	18	-	-
1/05/2004	5	18	-	-
1/01/2009	10	21	-	-
1/01/2011	12	22	-	-
1/07/2012	12	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	21	-	-
Luxembourg				
1/01/1970	4	8	-	-
1/01/1971	2 | 5	10	-	-
1/07/1983	3 | 6	12	-	-
1/01/1992	3 | 6	15	-	-

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

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
1/01/1993	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	-	-
1/01/2012	5 | 18	27	-	-
Malta				
1/01/1995	5	15	-	-
1/01/1999	5	15	-	-
1/01/2004	5	18	-	-
1/01/2011	5 | 7	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	-	-
1/10/2012	6	21	-	-
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	7	22	-	-
4/09/2000	3 | 7	22	-	-
1/01/2011	5 | 8	23	-	-
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
1/07/2010	6 | 13	21	-	13
1/01/2011	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				
1/07/1993	-	18	-	-
1/01/1995	9	18	-	-
1/02/1998	11	22	-	-
1/01/2000	-	19	-	-

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

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
1/01/2004	9	19	-	-
1/12/2008	5 | 9	19	-	-
1/07/2010	5 | 9	24	-	-
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	-	-
01/01/2011	10	20	-	-
Finland				
1/06/1994	12 | 5	22	-	-
1/01/1995	17 | 12 | 6	22	-	-
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	-	-
4/01/2011	5	20	-	-