



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
TAX POLICY
VAT and other turnover taxes

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***VAT RATES
APPLIED IN THE MEMBER STATES
OF THE EUROPEAN COMMUNITY***

Situation at 1st September 2004

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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 Community. 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.

The official order of the Member States has not always been respected because of practical reasons. It will be restored as soon as possible. For more detailed information, please consult the document "VAT in the European Community" at the same Internet address as this document

(http://europa.eu.int/comm/taxation_customs/publications/info_doc/info_doc.htm).

I. LIST OF VAT RATES APPLIED IN THE MEMBER STATES

<u>Member States</u>	<u>Code</u>	<u>Super Reduced Rate</u>	<u>Reduced Rate</u>	<u>Standard Rate</u>	<u>Parking Rate</u>
Belgium	BE	-	6	21	12
Czech Republic	CZ	-	5	19	-
Denmark	DK	-	-	25	-
Germany	DE	-	7	16	-
Estonia	EE	-	5	18	-
Greece	EL	4	8	18	-
Spain	ES	4	7	16	-
France	FR	2.1	5.5	19.6	-
Ireland	IE	4.4	13.5	21	13.5
Italy	IT	4	10	20	-
Cyprus	CY	-	5	15	-
Latvia	LV	-	5	18	-
Lithuania	LT	-	5/9	18	-
Luxembourg	LU	3	6	15	12
Hungary	HU	-	5 / 15	25	-
Malta	MT	-	5	18	-
Netherlands	NL	-	6	19	-
Austria	AT	-	10	20	12
Poland	PL	3	7	22	-
Portugal	PT	-	5 / 12	19	-
Slovenia	SI	-	8.5	20	-
Slovakia	SK	-	-	19	-
Finland	FI	-	8 / 17	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 OLD MEMBER STATES TO THE CATEGORIES OF GOODS AND SERVICES CONTAINED IN ANNEX H OF DIRECTIVE 77/388/EEC

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

Category	BE	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
1 Foodstuffs	6 12 21	25	7 16	8	4 7	5.5 19.6	0 4.4 13.5	4 10	3	6	10	5 12 19	17	12 25	0 17.5
2 Water supplies	6	25	7	8	7	5.5	21 [ex]	10	3	6	10	5	22	25	0
3 Pharmaceutical products	6 21	25	16	8 18	4 16	2.1 5.5 19.6	0	10 20	3 15	6 19	20	5 19	8	25	0 17.5
4 Medical equipment for disabled persons	6 21	25	7	8	7	5.5	0	4 20	3 15	6/19	20	5	22 [ex]	25 [ex]	0
5 Transport of passengers (+see n° VI)	6 0 [ex]	[ex] 0	7 16	8	7	5.5	[ex]	10 [ex]	[ex] 3	[ex] 6 19	10	5	8	6 0	0
6 - Books	6/21	25	7	4	4/16	5.5/19.6	0	4/20	3	6	10	5	8	6	0
- Newspapers	0/6/21	0/25	7	4	4/16	2.1/19.6	13.5	4	3	6	10	5	0/22	6	0
- Periodicals	0/6/21	25	7	4	4/16	2.1/19.6	13.5	4/20	3	6	10	5	0/22	[ex]/6	0
7 - Admissions to cultural services, shows (cinema, theatre)	[ex] 6	25	[ex] 7	[ex] ⁽¹⁾ 4	[ex] ⁽¹⁾ 7	5.5 19.6	[ex] 13.5	10	3	6	[ex] 10	[ex] 5	8	6	17.5
- Pay TV / cable TV	12/21	25	16	8	16	5.5	21	10	15	19	10	19	22	25	17.5
- TV licence	[-]	25	[ex]	[ex]	16	2.1	[ex]	4	[ex]	[ex]	10	19	8	[ex]	[ex]
8 Writers, composers, ...	6 21 [ex]	[ex]	7	8	7	5.5	21	[ex] 20	3	6 19 [ex]	20 10	19 [ex]	[ex]	6	17.5

(1) supplied by bodies governed by public law or by other organisations recognised as charitable by the Member State concerned

II. APPLICATION OF REDUCED VAT RATES BY OLD MEMBER STATES TO THE CATEGORIES OF GOODS AND SERVICES CONTAINED IN ANNEX H OF DIRECTIVE 77/388/EEC

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

Category	BE	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
9 Social housing	12 ⁽¹⁾	25	16	8	4	5.5 19.6	13.5	4 10	3 ⁽²⁾ 15	19	20	[ex] 5	22	25 [ex]	17.5 5 0
10 Agricultural inputs	6 12 21	25	7	8	7	5.5	13.5	4 10 20	3 15	6	20 10	5	22 17	25	17.5
11 Hotel accommodation	6 [ex]	25	16	8	7	5.5	13.5	10	3	6	10	5	8	12	17.5
12 Admission to sporting events	6 [ex]	[ex] 25	7 16	8	7 16	19.6	[ex]	10 20	3 [ex]	6	20	5	8 [ex]	[ex] 6	17.5
13 Use of sporting facilities	6 [ex]	[ex] 25	[ex] 16	8	[ex] 16	19.6	13.5	20	3	6 [ex]	20 [ex]	5	8	6 [ex]	[ex] 17.5
14 Social services	6 21 [ex]	25	7	8	7	19.6	[ex]	[ex] 4 10 20	3 15 [ex]	19	0 10	19 [ex]	[ex]	[ex] 25	[ex]
15 Cremation services	6	[ex]	16	8	7 16	19.6	21 [ex]	20	3	[ex]	20	[ex]	[ex]	[ex]	[ex]
16 Medical and dental care	6 21 [ex]	[ex]	7 [ex]	8	7	19.6 5.5 [ex]	[ex] 21	[ex]	3 [ex]	[ex] 19	10 [ex]	[ex] 5	[ex]	[ex]	[ex]
17 Collection of domestic waste and street cleaning, ...	21	25	[-] 16	8	7	19.6 5.5	[ex] 21	10	3	19 [ex]	10	[ex] 5	22	25	0 17.5

- (1) provided that all the conditions are fulfilled
(2) houses used as a principal dwelling

II^(A). APPLICATION OF REDUCED VAT RATES BY THE NEW MEMBER STATES TO THE CATEGORIES OF GOODS AND SERVICES CONTAINED IN ANNEX H OF DIRECTIVE 77/388/EEC

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption; [-] =out of scope; [] not yet decided whether standard or reduced rate*

Category	CZ	EE	CY	LV	LT	HU	MT	PL	SI	SK
1 Foodstuffs	5	18	0 5 15	18 5 ⁽²⁾	5 18	15	0 ⁽⁴⁾	3 7	8.5	19
2 Water supplies	5	18	5	5 18 ⁽³⁾	18	15	0	7	8.5	19
3 Pharmaceutical products	5	5	0	5	5	5	0	7	8.5	19
4 Medical equipment for disabled persons	5	5	5	5	5	5 15	18 ⁽⁵⁾	7	8.5	19
5 Transport of passengers (+see n° VI)	5 0	18 0	5 15	18	5 18	15	0 ⁽⁶⁾	7	8.5	0 19
6 - Books	5	5	5	5	5	5	5	0	8.5	19
- Newspapers	5	5	5	5	5	15	5	7	8.5	19
- Periodicals	5	5	5	5	5	15	5	0/7	8.5	19
7 - Admissions to cultural services, shows (cinema, theatre)	5	5 18	[ex] 15	[ex]	18	15	18	7	8.5	19 [ex]
- Pay TV / cable TV	[ex]/5 ⁽¹⁾	18	15	5	18	[ex]/15 ⁽⁷⁾	18	22	[ex]/20 ⁽⁸⁾	[ex]/19 ⁽⁷⁾
- TV licence	5	18	15	5	18	[ex]/15 ⁽⁷⁾	18	22	20	[ex]/19 ⁽⁷⁾

- (1) public radio and TV broadcasting, excluding those of a commercial nature, are exempt; services connected with cable TV and wire radio broadcasts are 5%
- (2) products for infants
- (3) drinking water supplies
- (4) some confectionery is at 5%
- (5) some equipment might be at 5%, but the final decision has not yet been taken
- (6) scheduled transport of passengers. Other transport of passengers, eg. a taxi service, is at 15%
- (7) services provided by public radio and public TV are exempted
- (8) public radio and TV broadcasting, excluding those of a commercial nature, are exempt

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption; [-] =out of scope; [*] not yet decided whether standard or reduced rate

Category	CZ	EE	CY	LV	LT	HU	MT	PL	SI	SK
8 Writers, composers, ...	5	18	5	[ex]	18	15 ⁽²⁾ 25	15	7	8.5	19
9 Social housing	5 ⁽¹⁾	18	15	18	9	25	[ex]	7	8.5	19
10 Agricultural inputs	5	18	5 15	18	18 5	15	18	3	8.5	19
11 Hotel accommodation	5	5	5	5	5	15	5	7	8.5	19
12 Admission to sporting events	5	18	15	5	18	15	18	7	8.5	19 [ex]
13 Use of sporting facilities	5	18	15	18	18	15	18	7	8.5	19 [ex]
14 Social services	[ex] 5	[ex]	[ex]	[ex]	18	[ex]	[ex]	7	8.5	19 [ex]
15 Cremation services	5	5	5	5	18	15	18	7	8.5	19
16 Medical and dental care	[ex] 5	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	7	[ex]	[ex]
17 Collection of domestic waste and street cleaning, ...	5	18 5	5	5	18	15	18	7	8.5	19

(1) flats within social housing

(2) performing artists' activities, artistic and literary creations

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. Repair and maintenance of movable property
4. Services relating to the care of the human body
5. Certain specific tourist services
6. Services relating to photography
7. Services supplied by jockeys
8. Works of art and antiques

LUXEMBOURG

The parking rate of 12% applies to:

1. Solid mineral fuels, mineral oils and wood intended for use as fuel
2. Heat, air conditioning and steam
3. Unleaded petrol
4. Printed advertising matter; commercial and similar catalogues
5. Tourism publications
6. Travel agents' and tour operators' services
7. Advertising services
8. Services relating to the practice of a liberal profession
9. The safe custody and administration of securities and the administration of credit and credit guarantees by a person or organisation other than that granting the credit
10. Washing and cleaning products
11. Tobacco products
12. Certain wines
13. Tailor-made clothing for men

AUSTRIA

Parking rate of 12% applicable to:

- Wine from farm production carried out by the producing farmer

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	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
Food products					4		4.4	4	3						
Beverages: Mineral water/lemonade									3						
Clothing and footwear for children									3						
Pharmaceuticals					4	2.1		4	3						
- Books				4	4 ⁽¹⁾			4	3						
- Newspapers				4	4	2.1		4	3						
- Periodicals				4	4	2.1		4	3						
Television licence fees						2.1		4							
- Hotels									3						
- Restaurants									3						
- Admissions to cultural services, shows (cinema, theatre, sports)				4					3						
- Use of sports installations									3						
- Treatment of waste and waste water									3						
- Collection of household waste									3						
Passenger transport									3						

(1) including free supplement

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	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
Property sector:															
- Supply of new buildings					4			4	3 ⁽¹⁾						
- Renovation and repairs					4			4	3 ⁽²⁾						
- Construction work on new buildings					4			4	3 ⁽¹⁾						
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						

(1) only houses assigned to the principal dwelling

(2) only substantial works on housing constructed more than 20 years prior to the start of the works

Goods and services	CZ	EE	CY	LV	LT	HU	MT	PL	SI	SK
Foodstuffs								3		
Agricultural inputs								3		

V. CASES WHERE THE ZERO RATE IS APPLIED TO CONSUMPTION IN THE LEGISLATION OF THE MEMBER STATES (ARTICLE 28(2)A OF THE SIXTH VAT DIRECTIVE

BELGIUM

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

CZECH REPUBLIC

- In Czech legislation it is not possible to apply a zero rate (except in the sense of the exemption with the right of deduction for cases such as: intra-Community supplies, international passenger transport, transport of goods linked with its export or import, etc.).

DENMARK

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

ESTONIA

- Supply, charter and hire of certain seagoing vessels and aircraft (excluding vessels used for sport and leisure), as well as repair, maintenance and other work carried out on them. Also, supply and import of parts, spare parts and equipment to such vessels and aircraft etc. (Information will be added when the Value Added Tax Act is adopted).

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 feedingstuffs (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 unwrought gold (in ingots, etc.)
- Supplies of land not capable of being used as building land
- Supplies of ferrous and non-ferrous metal scrap

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
- Supplies of aids to handicapped persons (excluding hearing aids, dental prostheses, spectacles, etc.)

POLAND

- Books and specialist periodicals

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,

V. *CASES WHERE THE ZERO RATE IS APPLIED TO CONSUMPTION IN THE LEGISLATION OF THE MEMBER STATES (ARTICLE 28(2)A OF THE SIXTH VAT DIRECTIVE*

- 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	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
Beverages: Spirits	21	25	16	18	16	19.6	21	20	15	19	20	19	22	25	17.5
Wine	21	25	16	18	16	19.6	21	20	12	19	20/12	12	22	25	17.5
Beer	21	25	16	18	16	19.6	21	20	15	19	20	19	22	25	17.5
Mineral water	21	25	16	8	7	5.5	21	20	3	6	20	12	17	12	17.5
Lemonade	21	25	16	8	7	5.5	21	20	3	6	20	5	17	12	17.5
Fruit juices	21	25	16	8	7	5.5	21	20	3	6	20	5	17	12	17.5
Clothing: Adults	21	25	16	18	16	19.6	21	20	12	19	20	19	22	25	17.5
Children	21	25	16	18	16	19.6	0	20	3	19	20	19	22	25	0
Footwear: Adults	21	25	16	18	16	19.6	21	20	15	19	20	19	22	25	17.5
Children	21	25	16	18	16	19.6	0	20	3	19	20	19	22	25	0
Tobacco	21	25	16	18	16	19.6	21	20	12	19	20	19	22	25	17.5
Hifi-Video	21	25	16	18	16	19.6	21	20	15	19	20	19	22	25	17.5
CD / CD-roms	21	25	16	18	16	19.6	21	20	15	19	20	19	22	25	17.5
														6 ⁽¹⁾	
Household electrical appliances	21	25	16	18	16	19.6	21	20	15	19	20	19	22	25	17.5
Furs	21	25	16	18	16	19.6	21	20	15	19	20	19	22	25	17.5
Jewels	21	25	16	18	16	19.6	21	20	15	19	20	19	22	25	17.5

(1) CDs which reproduce the sound of contents printed on paper (e.g.: a book)

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; [] = not yet decided whether standard or reduced rate*

GOODS AND SERVICES		CZ	EE	CY	LV	LT	HU	MT	PL	SI	SK
Beverages:	Spirits	19	18	15	18	18	25	18	22	20	19
	Wine	19	18	15	18	18	25	18	22	20	19
	Beer	19	18	15	18	18	25	18	22	20	19
	Mineral water	5	18	15	18	18	25	18	22	8.5	19
	Lemonade	5	18	15	18	18	25	18	22	8.5	19
	Fruit juices	5	18	15	18	18	25	18	22	8.5	19
Clothing:	Adults	19	18	15	18	18	25	18	22	20	19
	Children	19	18	15	18	18	25	18	22	20	19
Footwear:	Adults	19	18	15	18	18	25	18	22	20	19
	Children	19	18	15	18	18	25	18	22	20	19
Tobacco		19	18	15	18	18	25	18	22	20	19
Hifi-Video		19	18	15	18	18	25	18	22	20	19
CD / CD-roms		19	18	15	18	18	25	18	22	20	19
		19	18	15	18	18	25	18	22	20	19
Household electrical appliances		19	18	15	18	18	25	18	22	20	19
Furs		19	18	15	18	18	25	18	22	20	19
Jewels		19	18	15	18	18	25	18	22	20	19

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	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
Water	6	25	7	8	7	5.5	[ex]	10	3	6	10	5	22	25	0/17.5
Natural gas	21	25	16	8	16	19.6/5.5	13.5 ⁽¹⁾	10	6	19	20	5	22	25	5
Electricity	21	25	16	8	16	19.6/5.5	13.5 ⁽¹⁾	10	6	19	20	5	22	25	5
Firewood	6	25	7	8	16	5.5	13.5 ⁽¹⁾	10	12	19	10	19	22	25	17.5
Timber for industrial use	21	25	7/16	18	16	19.6	21	20	15	19	10/20	19	22	25	17.5
Telecommunication services:															
Phone/fax/telex/etc.	21	25	16	18	16	19.6	21	20	15	19	20	19	22	25	17.5
Pay TV/ cable TV	12/21	25	16	8	16	5.5	21	10	15	19	10	19	22	25	17.5
TV licence	[-]	25	[-]	[ex]		2.1	[ex]	4	[ex]	[ex]	10		8	[ex]	[ex]
Petroleum products:															
Petrol (unleaded)	21	25	16	18	16	19.6	21	20	12	19	20	19	22	25	17.5
Diesel fuel	21	25	16	18	16	19.6	21	20	15	19	20	12/19	22	25	17.5
LPG	21	25	16	18	16	19.6	21	20	6	19	20	19	22	25	17.5
Heating oil	21	25	16	18	16	19.6	13.5 ⁽¹⁾	20	12	19	20	12	22	25	5
Lubricants	21	25	16	18	16	19.6	21	20	15	19	20	19	22	25	17.5
Motor vehicles	21/6	25	16	18	16	19.6	20	20	15	19	20	17	22	25	17.5

(1) Parking Rate

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; [] = not yet decided whether standard or reduced rate*

GOODS AND SERVICES	CZ	EE	CY	LV	LT	HU	MT	PL	SI	SK
Water	5	18	5/15	5/18 ⁽³⁾	18	15	0	7	8.5	19
Natural gas	19	18	5	18	18	15	[-]/15 ⁽⁵⁾	22	20	19
Electricity	19	18	15	18	18	25	5	22	20	19
Firewood	19	18/5 ⁽²⁾	15	[ex] ⁽⁴⁾ /18	18	15	18	22	20	19
Timber for industrial use	19	18	15	18	18	25	18	22	20	19
Telecommunication services:										
Phone/fax/telex/etc.	19	18	15	5	18	25	18	22	20	19
Pay TV/ cable TV	[ex] ⁽¹⁾ /5	18	15	18	18	15	18	22	[ex] ⁽⁶⁾ /20	19/[ex]
TV licence	5	18	15	18	18	15	[-]	22	20	19
Petroleum products:										
Petrol (unleaded)	19	18	15	18	18	25	18	22	20	19
Diesel fuel	19	18	15	18	18	25	18	22	20	19
LPG	19	18	15	18	18	25	18	22	20	19
Heating oil	19	18	15	18	18	25	18	22	20	19
Lubricants	19	18	15	18	18	25	18	22	20	19
Motor vehicles	19	18	15	18	18	25	18	22	20	19

(1) public radio and TV broadcasting, excluding those of a commercial nature

(2) sold to natural persons (includes peat, fuel briquettes and coal)

(3) drinking water supplies are 18%

(4) for private individuals

(5) if supplied by Public Authority: outside the scope; in cylinders: 15%

(6) public radio and TV broadcasting, excluding those of a commercial nature

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	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
PASSENGER TRANSPORT															
Domestic transport:															
Air	6	[ex]	16	8	7	5.5	[ex]	10	3	19	10	5	8	6	0
Sea	6	[ex]	16	8	7	5.5	[ex]	10		6		5	8	6	0
			7												
			[-]												
Inland waterway	6	[ex]	16	8	7	5.5	[ex]	10	3	6	10	5	8	6	0
			7												
Rail	6	[ex]	16	8	7	5.5	[ex]	10	3	6	10	5	8	6	0
			7					[ex]							
Road	6	[ex]	16	8	7	5.5	[ex]	20	3	6	10	5	8	6	0
			25					[ex]							
Intra-community and international transport:															
Air	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
Inland waterway	6		7		7	5.5		0	0	6	0	0	0	0	
			0												
Rail	6	0	16	0	7	0	0	0	0	6	10	0	0	0	0
			7								0				
Road	6	0	16	8	7	5.5	0	0	0	6	10	0	0	0	0
			7			[ex]									

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; [] = not yet decided whether standard or reduced rate*

GOODS AND SERVICES	CZ	EE	CY	LV	LT	HU	MT	PL	SI	SK
PASSENGER TRANSPORT										
Domestic transport:										
Air	5	18	15	18	5	15	0	7	8.5	19
Sea	5	18	15	18	5	N/A	0	N/A	8.5	N/A
Inland waterway	5	18	15	18	5	15	N/A	7	8.5	19
Rail	5	18	N/A	18	5	15	N/A	7	8.5	19
Road	5	18	5/15	18	5	15	N/A	7	8.5	19
Intra-community and international transport:										
Air	0	0	0	[ex]	0	0	0	0	0	19/0
Sea	0	0	0	[ex]	0	N/A	0	0	0	N/A
Inland waterway	0	0	N/A	[ex]	0	0	N/A	0	N/A	19/0
Rail	0	0	N/A	[ex]	0	0	N/A	0	0	19/0
Road	0	0	0	[ex]	0	0	N/A	0	8.5	19/0

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	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
Hotels	6/[ex]	25	16	8	7	5.5	13.5	10	3	6	10	5	8	12	17.5
Restaurant Services															
Restaurants	21	25	16	8	7	19.6	13.5	10	3	6	10 ⁽¹⁾	12	22	25	17.5
Take away	6	25	7	8	7	5.5	13.5	10	3	6	10	12/19 ⁽²⁾	17	12	0/17.5 ⁽³⁾
Alcoholic beverages	21	25	16	18	7	19.6	21	10	3	19	20	12	22	25	17.5
Bars and cafés															
Bars and cafés	21	25	16	8	7	19.6	13.5	10	3	6	10	12	22	25	17.5
Night clubs	21	25	16	18	7	19.6	21	20	3	6	10	12	22	25	17.5
Alcoholic beverages	21	25	16	18	7	19.6	21	10	3	19	20	12	22	25	17.5
Cut flowers and plants:															
Decorative use	6	25	7	8	7	5.5	13.5	10	6	6	10	12	22	25	17.5
Food production	6	25	7	4 8	7	5.5	0	10	3	19 6	10	5	17	25	0

(1) 10% on food, 10% on milk and chocolate, 20% on coffee, tea and other alcoholic or not alcoholic beverages

(2) 12% from a restaurant, 17% from another shop

(3) 17.5% if bought on catering premises, 0% if bought elsewhere

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; [] = not yet decided whether standard or reduced rate*

GOODS AND SERVICES	CZ	EE	CY	LV	LT	HU	MT	PL	SI	SK
Hotels	5	5	5	5	5	15	5	7	8.5	19
Restaurant Services										
Restaurants	19	18	5	18	18	15/25 ⁽¹⁾	18	7	8.5	19
Take away	5	18	5	18	18	15/25 ⁽¹⁾	18	22	8.5	19
Alcoholic beverages	19	18	15	18	18	25	18	22	20	19
Bars and cafés										
Bars and cafés	5	18	5	18	18	15/25 ⁽¹⁾	18	22	20	19
Night clubs	5	18	15	18	18	15/25 ⁽¹⁾	18	22	20	19
Alcoholic beverages	19	18	15	18	18	25	18	22	20	19
Cut flowers and plants:										
Decorative use	5	18	15	18	18	15	18	22	20	19
Food production	5	18	5	18	18	15	18	22	20	19

(1) 15%-food, 25%-drinks

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	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
Immovable property:															
Social Housing (category 9 /Annex H)	6	25	16	8	4	5.5	13.5	4	3 ⁽⁵⁾	19	20	[ex]	22	25	17.5
						7	19.6	10	15			5		[ex]	0
Renovation and repairing (category 2 /Annex K)	6 ⁽¹⁾	25	16	18	7 ⁽²⁾	5.5 ⁽³⁾	13.5 ⁽⁴⁾	10	3 ⁽⁶⁾	6 ⁽⁷⁾	20	5	22	25	17.5
	21					19.6		20	15	19		19			5 ⁽⁸⁾
Building land	[ex]	[ex]	[ex]	[ex]	16	19.6	[ex]	20	[ex]	19	[ex]	[ex]	[ex]	[ex]	[ex]
															17.5
Supplies of new buildings	21	[ex]	[ex]	18	7	19.6	13.5 ⁽⁴⁾	10	15	19	[ex]	[ex]	[ex]	[ex]	0
					16			20							17.5
Construction work on new buildings	21	25	16	18	4	19.6	13.5 ⁽⁴⁾	10	3 ⁽⁵⁾	19	20	5	22	25	17.5
					7				15			19			0
Travel agencies	21	[ex]	16	18	16	19.6	[ex]	20	12	[ex]	20	19	22	25	17.5
	[m]		[m]	[m]	[m]	[m]		[m]	[m]		[m]	[m]	[m]	[m]	[m]
															0
Pesticides and plant protection materials	12	25	16	8	7	5.5	21	4	15	6	20	5	22	25	17.5
	21			18				10							
Treatment of waste and waste water	21	25	[-]	8	7	5.5	[-]	10	3	19	10	19	22	25	17.5
			16			19.6	13.5	20				5			0
Collection of household waste, ...	21	25	[-]	8	7	19.6	[-]	10	3	[-]	10	[-]	22	25	17.5
			16				13.5					5			

(1) renovation and repairing of private dwellings completed more than 5 years ago

(2) bricklaying work for the repair of private dwellings

(3) renovation and repairing of private dwellings completed at least 2 years ago

(4) parking Rate

(5) houses used as a principal dwelling

(6) only substantial works on housing constructed more than 20 years prior to the start of the works

(7) painting and plastering services for the renovation and repairing of private dwellings more than 15 years old

(8) for the Isle of Man only

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; [] = not yet decided whether standard or reduced rate*

GOODS AND SERVICES	CZ	EE	CY	LV	LT	HU	MT	PL	SI	SK
Immovable property:										
Social Housing (category 9 /Annex H)	5	18	15	18	9	25	[ex]	7	8.5	19
Renovation and repairing (category 2 /Annex K)	5 ⁽¹⁾ 19	18	15	18	18 9 ⁽⁵⁾	25	18	7	8.5 20 ⁽⁶⁾	19
Building land	[ex] 19 ⁽²⁾	18	[ex]	[ex]	18	25	[ex]	22	20	19/[ex]
Supplies of new buildings	5 ⁽¹⁾ 19 [ex] ⁽³⁾	18	15	18	18	25	[ex]	22	8.5 20 ⁽⁶⁾	19
Construction work on new buildings	5 ⁽¹⁾ 19	18	15	18	18	25	18	7	8.5 20 ⁽⁶⁾	19
Travel agencies	19 [m]	18 [m]	15 [m]	18 [ex]	18 [m]	25 [m]	18 [m]	22	20	19 [m] 0
Pesticides and plant protection materials	5	5 18	5	18	18	15 25	18	3	8.5	19
Treatment of waste and waste water	5	18	5	5	18	15	18	7	8.5	19
Collection of household waste, ...	5	18 5 ⁽⁴⁾	5 [-]	5	18	15	18	7	8.5	19

(1) buildings for housing

(2) supply of building land within 5 years after its acquisition

(3) supply of a building 5 years after its acquisition

(4) handling of hazardous waste

(5) in relation to social housing

(6) until 31/12/07, reduced rate in relation to private dwellings

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	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
Arrangements for the taxation of gold:															
Ingots and bars	[ex] 21	[ex]	[ex] 16	18	[ex] 0 16	[ex] 19.6	21	[ex] 20	[ex] 15	6	[ex] 19	[ex] 19	22 0	[ex] 25	17.5 0
Coins (currency)	[ex] 21	[ex]	16 7 [ex]	18	[ex] 0 16	[ex] 19.6	21	20	[ex] 15	6	[ex] 20	[ex] 19	22 0	[ex] 25	17.5 0
Jewelry. gold plate. medals. tools	21	25	16 7	18	16	19.6	21	20	15	19	20	19	22	25	17.5
Services supplied by lawyers	[ex]	25	16	[ex]	16	19.6 5.5 ⁽¹⁾	21	20	12	19	20	19 5 ⁽²⁾	22	25	17.5
Works of art, collector's items and antiques "Normal" rate	21	25 ⁽³⁾	7 ⁽⁴⁾ /16 [m]	18	16	19.6	13.5 ⁽⁵⁾ 20	20 ⁽⁶⁾	15	19	20	5/19 ⁽⁷⁾	22	25	17.5
Rate on importation (Article 12(3)(c) of the 6 th Directive)	6	25 ⁽³⁾	7 ⁽⁴⁾ /16 [m]	8	7	5.5	13.5	10 ⁽⁵⁾	6	6	10	5/19 ⁽⁷⁾	8/22	12	5
Supplies by creators and occasional sales (2 nd subparagraph of Article 12(3)(c) of the 6 th Directive	6	25 ⁽³⁾	7 ⁽⁴⁾ /16	8	7	5.5	13.5	10 ⁽⁵⁾	6	6	10	5/19 ⁽⁷⁾	8/22	12	17.5

(1) supplies within the framework of legal aid or the appointment of a lawyer of its own motion

(2) 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

(3) **DK**: In respect of Article 12(3)(c) 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%.

(4) **DE**: The reduced rate applies on works of art and collector's items

(5) **IE**: 13.5% applies on works of art and on antiques

(6) **IT**: "Occasional sales" are taxable at the standard rate.

(7) **PT**: The reduced rate applies only on works of art. In Madeira and Azores, the standard rate is 13% and the reduced rate is 4%.

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; [] = not yet decided whether standard or reduced rate*

GOODS AND SERVICES	CZ	EE	CY	LV	LT	HU	MT	PL	SI	SK
Arrangements for the taxation of gold:										
Ingots and bars	[ex] 19	18	[ex]	18	[ex] 18	[ex] 25	0	22	20	[ex]
Coins (currency)	[ex] 19	18	[ex]	18	[ex] 18	[ex] 25	0	22	[ex]	[ex]
Jewelry. gold plate. medals. tools	19	18	15	18	18	25	18	22	20	19
Services supplied by lawyers	19	18	15	18	18	25	18	22	20	19
Works of art, collector's items and antiques "Normal" rate	19	18	15 [m]	18	18	25 [m]	18	22	20 [m]	19 [m]
Rate on importation (Article 12(3)(c) of the 6 th Directive)	19	18	N/A	18	18	25	18	22	8.5	19
Supplies by creators and occasional sales (2 nd subparagraph of Article 12(3)(c) of the 6 th Directive	19	18	N/A	18	18	25 [-] ⁽¹⁾	18	22	8.5	19

(1) for occasional

VII. VAT RATES APPLIED BY OLD MEMBER STATES TO THE LABOUR-INTENSIVE SERVICES CONTAINED IN ANNEX K OF DIRECTIVE 77/388/EEC

ANNEX K List of supplies of services referred to in article 28 (6)	BE	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
1. Small services of repairing:															
a) bicycles	6	25	16	18	16	19.6	13.5	20	6	6	20	19	22	25	17.5
b) shoes and leather goods	6	25	16	18	16	19.6	13.5	20	6	6	20	19	22	25	17.5
c) clothing and household linen (incl. mending and alteration)	6	25	16	8	16	19.6	13.5	20	6	6	20	19	22	25	17.5
2. Renovation and repairing of private dwellings (excluding materials which form a significant part of the value of the supply)	6 ⁽¹⁾	25	16	18	7 ⁽²⁾	5.5 ⁽³⁾	13.5	10	15	6 ⁽⁴⁾	20	5	22	25	5 ⁽⁵⁾
3. Window cleaning and cleaning in private households	21	25	16	18	16	5.5	13.5	20	6	19	20	19	22	25	17.5
4. Domestic care services (e.g. home help and care of the young, elderly, sick or disabled)	21	25	16	8	16	5.5	[ex]	[ex]	[ex] 15	19	20	5	22	25	17.5
5. Hairdressing	21	25	16	18	7	19.6	13.5	20	6	6	20	19	22	25	17.5

- (1) Renovation and repairing of private dwellings completed more than 5 years ago
(2) Bricklaying work for the repair of private dwellings
(3) Renovation and repairing of private dwellings completed at least 2 years ago
(4) Painting and plastering services for the renovation and repairing of private dwellings more than 15 years old
(5) For the Isle of Man only

VII^(A). VAT RATES APPLIED BY THE NEW STATES TO THE LABOUR-INTENSIVE SERVICES CONTAINED IN ANNEX K OF DIRECTIVE 77/388/EEC

ANNEX K List of supplies of services referred to in article 28 (6)	CZ	EE	CY	LV	LT	HU	MT	PL	SI	SK
1. Small services of repairing:										
d) bicycles	19	18	15	18	18	25	18	7	20	19
e) shoes and leather goods	19 5 ⁽¹⁾	18	15	18	18	25	18	7	20	19
f) clothing and household linen (incl. mending and alteration)	19	18	15	18	18	25	18	7	20	19
2. Renovation and repairing of private dwellings (excluding materials which form a significant part of the value of the supply)	5	18	15	18	18 9 ⁽²⁾	25	18	7	8,5 ⁽⁵⁾	19
3. Window cleaning and cleaning in private households	19	18	15	18	18	25	18	22	20	19
4. Domestic care services (e.g. home help and care of the young, elderly, sick or disabled)	19 5 [ex]	18	15	18	18	25 15 ⁽³⁾ [ex] ⁽⁴⁾	18	22	20	19
5. Hairdressing	19	18	15	18	18	25	18	22	20	19

(1) surgical (orthopedical) shoes

(2) only in relation to social housing

(3) social catering

(4) social services, with the exemption of social catering

(5) until 31.12.2007

VIII. GEOGRAPHICAL FEATURES OF THE APPLICATION OF VAT IN THE COMMUNITY

CZECH REPUBLIC

There are no regions within the Czech Republic where special VAT rates are applied. For VAT purposes, customs free zones and warehouses are not considered as a part of the territory of the country

DENMARK

The Faeroe Islands and Greenland are not part of the European Union; consequently, VAT (according to the 6th directive) 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 4%, 8% and 18% have been reduced by 30% to 3%, 6% and 13% 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 16% applies in Jungholz and Mittelberg.

PORTUGAL

Special rates apply in the Azores and Madeira:

4%: reduced rate;

8%: parking rate;

13%: standard rate.

FINLAND

The Aaland island is not part of the European Union.

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.

IX. 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	21	-	12
Czech Republic				
1/01/1993	5	23	-	-
1/01/1995	5	22	-	-
29/04/2004	5	19	-	-
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	-	-
Estonia				
-1991	-	10	-	-
1993-...	-	18	-	-
2000-...	5	18	-	-
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	-	-
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	-	-

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

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
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

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

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
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	-	-
1/01/2002	5	13	-	-
1/01/2003	5	15	-	-
Latvia				
1/05/1995	-	18	-	-
1/01/2003	9	18	-	-
1/05/2004	5	18	-	-
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	-	-
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	-	-
Malta				
1/01/1995	5	15	-	-
1/01/1999	5	15	-	-
1/01/2004	5	18	-	-

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

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
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
1/01/1981	13 8	18	-	30
1/01/1984	10	20	-	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	-	-
(1) On 24 March 1992 Portugal abolished the zero-rate. All goods and services previously zero-rated are now taxed at 5%.				
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	-	-
Finland				
1/06/1994	12 5	22	-	-
1/01/1995	17 12 6	22	-	-
1/01/1998	17 8	22	-	-

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

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
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	-	-