



Taxud.c.1(2019) – EN

**VAT rates  
applied in the Member States  
of the European Union**

**Situation at 1st July 2019**

## CONTENTS

- I. LIST OF VAT RATES APPLIED IN THE MEMBER STATES
- 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
- III. APPLICATION OF THE PARKING RATE IN CERTAIN MEMBER STATES
- IV. LIST OF SUPER-REDUCED RATES (LESS THAN 5%) APPLIED IN THE MEMBER STATES
- V. CASES WHERE THE ZERO RATE IS APPLIED TO CONSUMPTION IN THE LEGISLATION OF THE MEMBER STATES (TITLE VIII, CHAPTER 4 OF THE VAT DIRECTIVE 2006/112/EC)
- VI. VAT RATES GENERALLY APPLIED IN THE MEMBER STATES TO CERTAIN PRODUCTS OR SERVICES
- VII. GEOGRAPHICAL FEATURES OF THE APPLICATION OF THE VAT IN THE EUROPEAN UNION
- VIII. THE EVOLUTION OF THE VAT RATES APPLICABLE IN THE MEMBER STATES

**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 and complemented by the Commissions services.  
The Commission cannot be held responsible for its accuracy or completeness, neither does its publication imply any endorsement  
by the Commission of the Member States' legal provisions.

*I. List of VAT rates applied in the Member States (in %)*

<b>Member States</b>	<b>Code</b>	<b>Super-reduced Rate</b>	<b>Reduced Rate</b>	<b>Standard Rate</b>	<b>Parking Rate</b>
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	24	-
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	-	5 / 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	-	9	21	-
Austria	AT	-	10 / 13	20	13
Poland	PL	-	5 / 8	23	-
Portugal	PT	-	6 / 13	23	13
Romania	RO	-	5 / 9	19	-
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		10		7		0	13	4	2.1	5	4	5	5		5		9		10	5	6		10	14	12	0		
		12	20	15	25	19	20	4.8		10	10	13	5	19	12	21	3	18	0	21	10	8	13	9	9.5	20	24	25	20	
		21		21				13.5		24	10	20	25	10				27				23	23		22					
2	Water supplies	6	20	15	25	7	20	[ex]	[ex]	10	5.5	13	10	5	21	21	3	27	[ex]	9	10	8	6	9	9.5	20	24	25	0	
3	Pharmaceutical products	6		10		9		0	6	4	2.1	5	10	5	12	5	3	5		9		10	8	6		10	10	0	0	
		21	20	15	25	19	20	13.5		24	21	10	25	22	5	12	21	17	27	0	21	10	8	23	9	9.5	22	20	24	25
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	9	20	8	6	9	9.5	10	[ex]	[ex]	0	
	Children's car seats	21	20	21	25	19	20	23	24	10	25	25	22	5			17	27	21	21	20	8	6	9	22	20	24	25	5	
5	Transport of passengers	0		[ex]	[ex]	7	0		0				[ex]	5	5	[ex]	9			[ex]	10					0	0	0	0	
		6	20	10	25	19	20	[ex]	24	10	10	25	10	19	12	21	3	27	0	21	13	8	6	19	9.5	20	10	6	0	
		21		15																										
6	Books	[ex]		10		7		0	6	4	5.5	5	4		12		3					5	6				[-]		0	
	6	20	15	25	19	9		9						5		9		5	5	9	10	8	5	9.5	10	10	6	20		
	21		21					13.5	24	21	20	25	22				17	5		21	20	23	23	5	9.5			24	25	20
	Books on other physical means of support	21	20	21	25	19	20	23	24	4	5.5	5	4				3			9		5	6					6	0	
Newspapers	0		10	0	7				6	4	2.1	5	4		12	5				9		8	6				10		0	
	6	20	21	25	19	9	9		24	21	20	13		5		3	5	5		21	10	23	23	5	9.5	20	24	6	20	
Periodicals	0		10		7				6	4	2.1	5	4		12	5				9		5	6				10		0	
	6	20	21	25	19	9	9		24	21	20	13		5		17	5	5		21	10	8	23	5	9.5	20	24	6	20	
7	Admission to cultural services (shows, cinema, theatre)	[ex]	[ex]		[ex]	[ex]		[ex]	6	[ex]	2.1	5		[ex]	[ex]	[ex]		18	5		[ex]	8	[ex]		9.5	[ex]	[ex]	[ex]	20	
	6	20	15	25	7	20		13.5	24		10	13	10	5	21	21	3	25	18	9	13		23	5		20	10	6	25	
Admission to amusement parks	6	20	15	25	19	20	13.5	24	21	10	20	25	22	5	21	21	3	27	18	9	13	8	23	5	9.5	20	[ex]	25	20	
	21		21																								10			
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	23	19	22	[ex]	24	25	20
	TV licence	[-]	20	[ex]	25	[-]	20	[ex]	[-]	21	2.1	N/A	4	N/A	[-]	21	N/A	[ex]	[ex]	[ex]	10	23	6	19	[ex]	[ex]	10	[ex]	[ex]	
9	Writers, composers etc.	[ex]	20	15	[ex]	7	20	23	24	10	10	[ex]	22	5	[ex]	21	3	5	18	[ex]	13	[ex]	[ex]	19	9.5	20	10	[ex]	20	
10	Social housing	6	20	15	25	19	20	13.5	[ex]	4	5.5	25	4	N/A	21	21	N/A	5	[ex]	21	20	8	[ex]	5	9.5	20	24	[ex]	0	
10a	Renovation and repairing of private dwellings (*)	6	20	15	25	19	20	13.5	24	10	10	10	5	21	21	N/A	27	18	9	20	8	6	19	9.5	20	24	25	5		
10b	Window cleaning and cleaning in private households	21	20	15	25	19	20	13.5	24	21	10	25	22	19	21	21	8	27	18	9	20	23	23	19	9.5	20	24	25	20	
11	Agricultural inputs	6	20	15	25	7	20	0	13	10	10	13	4	5	21	21	3	27	18	N/A	10	5	6	9	9.5	20	24	25	20	
		12		21				4.8		10	20	25	10	19			17				13	8	13	19			14			
12	Hotel accommodation	6	9	15	25	7	9	13.5	13	10	10	13	10	9	12	9	3	18	7	9	10	8	6	5	9.5	10	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 21	20	15 21	25	19	20	[ex] 13.5	24	10	5.5 10	25	10	9	21	21	3 17	5 27	18	9	10	8 23	13	5	9.5 22	20	14	12	20
13	Admission to sporting events	[ex] 6	20	15	[ex] 25	7 19	20	[ex]	24	10 21	[ex] 5.5	25	10 22	5	21	21	[ex] 3	27	18	9	13	8	23	5	9.5	20	[ex] 10	[ex] 6	20
14	Use of sporting facilities	[ex] 6 21	20	15	[ex] 25	[ex] 19	20	9	24	[ex] 21	20	[ex] 25	22	5	21	[ex] 21	3	27	7	[ex] 9	[ex]	8	[ex] 23	5	9.5	[ex] 20	[ex] 10	[ex] 6	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	[ex] 6 21	20	[ex] 15	[ex] 25	7	[ex]	[ex]	[ex] 24	[ex] 10	20	25	[ex] 22	[ex]	[ex]	[ex] 17	[ex]	[ex]	[ex]	[ex] 21	[ex]	23	6 23	19	[ex] 22	[ex] 20	[ex]	[ex] 25	[ex]
16	Supplies by undertakers and cremation services	6 21	20	15	[ex]	19	20	[ex]	24	21	20	13 25	[ex]	19 5	21	21	3	27	18	[ex]	20	8	[ex]	19	9.5	20	[ex]	[ex] 25	[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	[ex] 21	[ex] 20	[ex] 15	[ex]	[ex] 7	[ex]	[ex] 13.5	[ex] 24	[ex] 21	[ex]	25	[ex]	[ex]	[ex]	[ex] 21	17	[ex]	[ex]	[ex] 21	20	23	[ex] 6	19	[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	15 21	25	[-] 19	20	13.5	[-] 24	10	10 20	13 25	10	5	21	21	3	27	18	21	10	8	6	19	9.5	20	24	25	0 20
19	Minor repairing (including mending and alteration) of:																												
	Bicycles	6	20	21	25	19	20	13.5	24	21	20	25	22	19	21	21	8	27	5	9	20	8	6	19	9.5	20	24	12	20
	Shoes and leather goods	6	20	21	25	19	20	13.5	24	21	20	25	22	19	21	21	8	27	5	9	20	8	23	19	9.5	20	24	12	20
	Clothing and household linen	6	20	21	25	19	20	13.5	24	21	20	25	22	19	21	21	8	27	5	9	20	8	23	19	9.5	20	24	12	20
20	Domestic care services (**)	21	20	15	25	[ex] 19	20	[ex]	13	4 21	5.5 10	25	[ex]	19	21	21	[ex] 17	[ex] 27	5	[ex]	20	[ex] 23	6	19	9.5	20	24	25	20
21	Hairdressing	21	20	21	25	19	20	13.5	24	21	20	25	22	5	21	21	8	27	18	9	20	8	23	19	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**

##### ***The parking rate of 12% applies to:***

1. Certain energy products such as:
  - black coal, brown 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 pedestrian-controlled tractors.

#### **IRELAND**

##### ***The parking rate of 13.5% applies to:***

1. Fuel for power and heating, coal, peat, timber, electricity, gas (for heating and lighting, not including auto LPG), heating oil.
2. Non-residential property.
3. Building services related to non-residential property, including installation where material is not a significant part of the value of the service.
4. Routine cleaning of non-residential property.
5. Concrete and concrete blocks.
6. Tour guide services.
7. Short-term (less than 5 weeks) hire 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.
8. Repair and maintenance of cars, other vehicles, vessels and aircraft.
9. Health studio services.
10. Jockeys' services.
11. Photographic services including photographic prints.
12. Car driving instruction.
13. Veterinary services.
14. Artificial insemination services for animals and the sale of livestock semen.
15. Works of art and antiques.

#### **LUXEMBOURG**

##### ***The parking rate of 14% applies to:***

1. Wines of fresh grapes with 13% vol. or less (fortified wines, sparkling wines and so-called

liqueur wines excluded)

2. Fuels: solid mineral fuels, mineral oils and wood intended for use as fuel, with the exception of wood for heating (firewood)
3. Washing and cleaning products
4. Printed advertising material, commercial catalogues and the like; tourist publications
5. Supply of heat other than supply of district heating; supply of air conditioning
6. Management and safekeeping of securities; management of credit and credit guarantees by a person or organisation other than that who granted the credit.

## **AUSTRIA**

***The parking rate of 13% applies to:***

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  
(Title VIII, Chapter 4 of the VAT directive 2006/112/EC)**

**BELGIUM**

1. Supplies of daily and weekly newspapers and periodicals of general information (under the conditions provided for in the Circular Letters 82/1970 and 21/1993)
2. 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**

1. Supplies of printed books and booklets, including atlases, but excluding:
  - (a) newspapers, periodicals, brochures, catalogues, directories and programmes,
  - (b) books of stationery, cheque books and similar products,
  - (c) diaries, organisers, yearbooks, planners and similar products the total area of whose pages consist of 25 per cent or more of blank spaces for the recording of information,
  - (d) albums and similar products, and
  - (e) books of stamps, tickets or coupons.
2. 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).
3. Supplies of seeds, plants, trees, etc. used for food production.
4. Supplies of certain fertilisers in units of not less than 10 kg.
5. Supplies of animal feeding stuffs excluding medicine which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets.
6. Supplies of orally administered medicines for human consumption.
7. Supplies of orally administered medicines for animal consumption excluding medicine which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets.
8. Supplies of sanitary towels and sanitary tampons.
9. 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).
10. 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).
11. Supplies of wax candles and night-lights that are white and cylindrical, excluding candles and night-lights that are decorated, spiralled, tapered or perfumed.
12. Services provided by the Commissioners of Irish Lights in connection with the operation of lightships, lighthouses or other navigational aids.
13. Life saving services provided by the Royal National Lifeboat Institution including the organisation and maintenance of the lifeboat service.
14. Services relating to vessels and aircraft.

**MALTA**

1. 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
2. Supplies of seeds or other means of propagation of plants classified under the above item
3. Supplies of live animals of a type generally used as, or yielding or producing, food for human consumption
4. Supplies of pharmaceuticals, medicines only where prescribed.

**FINLAND**

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

**SWEDEN**

1. 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
2. Medicine supplied on prescription or sold to hospitals or imported into the country to be supplied on prescription or sold to hospitals.

## UNITED KINGDOM

1. Supplies of food and drink for human consumption (excluding alcoholic drinks, confectionery, crisps and savoury snacks, hot food, sports drinks, hot takeaways, ice cream, soft drinks and mineral water)
2. Supplies of animals and animal feeds, as well as plants and seeds - if the animal or plant produces food that is normally used for human consumption
3. Supplies of water other than water for enterprises, distilled or mineral water
4. Supplies of drugs and medicines (only where prescribed); contraceptive products
5. Supplies of aids for the disabled; medical equipment, aids and other appliances normally intended to alleviate or treat disability (excluding hearing aids, dental prostheses, spectacles, etc.), for the exclusive personal use of the disabled, including the repair of such goods and the supply of children's car seats
6. Supplies of young children's clothing and footwear; protective clothing
7. Supplies of books, children's painting and picture books, newspapers, periodicals, magazines, brochures, leaflets, pamphlets, sheet music, maps, publications (certain items are standard-rated such as exercise books, letterheads, posters)
8. Sale or long lease of new dwellings or new relevant residential buildings and converting non-residential buildings into these; the supply of construction services in the course of new dwellings or relevant residential buildings but not for conversions of non-residential buildings to dwellings
9. Supplies of certain materials by a person supplying the above-mentioned services, excluding maintenance and repair work
10. Supplies for and by charity organisations of goods and of medical and scientific equipment donated with a view to being sold
11. Supplies of magnetic tape and tape recorders , etc. to the Royal National Institute for the Blind
12. Supplies to a charity organisation of radio receivers for free loan to blind persons
13. Water and sewerage services
14. The transport of passengers in any vehicle (other than taxi), vessel or aircraft with the capacity of carrying at least 10 passengers or by the Post Office; or by any scheduled service
15. The transport of passengers or freight from or to a place outside the United Kingdom
16. Commercial ship and aircraft stores
17. Supplies of residential caravans and houseboats

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
<b>Alcoholic beverages</b>																												
<i>Spirits</i>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19	22	20	24	25	20
<i>Wine</i>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	14 17	27	18	21	20 13	23	13	19	22	20	24	25	20
<i>Beer</i>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	5 19	22	20	24	25	20
<b>Non-alcoholic beverages</b>																												
<i>Mineral water</i>	6	20	15	25	19	20	23	13 24	10	5.5 10	25	22	5	21	21	3	27	18	9	20	23	13	9	9.5	20	14	12	20
<i>Lemonade</i>	6	20	15	25	19	20	23	24	10	5.5 10	25	22	5	21	21	3	27	18	9	20	23	23	9	9.5	20	14	12	20
<i>Fruit juices</i>	6	20	15	25	19	20	23	24	10	5.5 10	25	22	5	21	21	3	27	18	9	20	5 23	6	9	9.5	20	14	12	20
<b>Clothing</b>																												
<i>Adults</i>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19	22	20	24	25	0
<i>Children</i>	21	20	21	25	19	20	0	24	21	20	25	22	19	21	21	3 17	27	18	21	20	23	23	19	22	20	24	25	0
<i>Children nappies</i>	21	20	21	25	19	20	0	24	21	20	25	22	19	21	21	17	27	18	21	20	8 23	6	19	22	20	24	25	0
<b>Footwear</b>																												
<i>Adults</i>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19	22	20	24	25	20
<i>Children</i>	21	20	21	25	19	20	0	24	21	20	25	22	19	21	21	3 17	27	18	21	20	23	23	19	22	20	24	25	0
<b>Tobacco</b>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19	22	20	24	25	20
<b>Hifi-Video</b>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19	22	20	24	25	20
<b>Computer, smartphones</b>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19	22	20	24	25	20
<b>E-books</b>	21	20	21	25	7 19	20	23	24	4	5.5 20	5	4 22	19	21	21	3 17	5	5	9 21	20	5 23	6 23	5	9.5	10	24	6 25	0 20
<b>Household electrical appliances</b>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19	22	20	24	25	20
<b>Furniture</b>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19	22	20	24	25	20
<b>Furs</b>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19	22	20	24	25	20
<b>Jewels</b>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19	22	20	24	25	20
<b>Telecommunication services</b>																												
<i>Phone/ fax/ telex/etc.</i>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	5 27	18	21	20	23	23	19	22	20	24	25	20
<i>Pay TV/ cable TV</i>	21	20	[ex]	25	19	20	23	[ex] 24	21	10	[ex] 25	22	19	21	21	3 17	27	18	21	10	8 23	23	19 [ex]	22	20 [ex]	24	25	20
<i>TV licence</i>	[-]	20	[ex] 21	25	[ex]	20	[ex]	[-]	21	2.1	N/A	4	N/A	[-]	21	N/A	27	[-]	[ex]	10	23	6	19	[ex]	[ex] 20	10	[ex]	[ex]
<b>Energy products</b>																												
<i>Natural gas</i>	21	20	21	25	19	20	13.5	6	21	5.5 20	25	10	19	21	21	8	27	[-] 18	21	20	23	23	19	22	20	24	25	5 20
<i>Electricity</i>	21	20	21	25	19	20	13.5	6	21	5.5 20	13 25	10	19	21	21	8	27	5	21	20	23	23	19	22	20	24	25	5 20
<i>District heating</i>	21	20	15	25	19	20	13.5	6	21	5.5 20	25	22	19	12 21	9	8	5	18	21	20	23	23	19	22	20	24	25	5
<i>Firewood</i>	6	20	15	25	7	20	13.5	24	21	10	25	10	19	21	9	8	27	18	21	13	8	6	19	22	20	24	25	20
<i>Timber for industrial use</i>	21	20	21	25	7 19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19	22	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	
<b>Petroleum products</b>																													
<i>Petrol (unleaded)</i>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19	22	20	24	25	20	
<i>Diesel fuel</i>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	13 23	19	22	20	24	25	20	
<i>LPG</i>	21	20	21	25	19	20	23	24	21	20	25	22	5	21	21	8	27	18	21	20	23	23	19	22	20	24	25	20 5	
<i>Heating oil</i>	21	20	21	25	19	20	13.5	24	21	20	25	22	19	21	21	14	27	18	21	20	23	23	19	22	20	24	25	5	
<i>Lubricants</i>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19	22	20	24	25	20	
<b>Motor vehicles</b>	21 6 [m]	20	21	25	19	20	23	24	21	20	25	22 4 [m]	19	21	21	17	27	18	21	20	23	23	19	22	20	24	25	20	
<b>Passenger transport (domestic)</b>																													
<i>Air</i>	6	20	15 21	[ex]	19	20	[ex]	24	10	10	25	10	N/A	12	21 9	3	27	0	21	13	8	6	19	9.5	20	10	6	0	
<i>Sea</i>	6	20	N/A	[ex]	-] 7 19	20	[ex]	24	10	10	25	10	9	12	21 9	N/A	N/A	0	9	N/A	8	6	19	9.5	N/A	10	6	0	
<i>Inland waterway</i>	6	20	10 21	[ex]	7 19	20	[ex]	24	10	10	N/A	10	N/A	12	21 9	3	27	N/A	9	10	8	6	19	9.5	20	10	6	0	
<i>Rail</i>	6	20	10 21	[ex]	7 19	20	[ex]	24	10	10	25	[ex] 10	N/A	12	21 9	3	27	N/A	9	10	8	6	19	9.5	20	10	6	0	
<i>Road</i>	6	20	10 15 21	[ex]	7 19	20	[ex]	24	10	0	25	[ex] 10	5 9	12	21 9	3	27	0 18	9	10	8	6	19	9.5	20	10	6	0	
<b>Passenger transport (international)</b>																													
<i>Air</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Sea</i>	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	
<i>Inland waterway</i>	6	0	0	0	0 7	0	0	24	10	10	N/A	0	N/A	0	0	0	0	N/A	9	0	8	0	0	N/A	0	0	0	0	
<i>Rail</i>	6	0	0	0	7 19	0	0	24	10	0	25	0	N/A	0	0	0	0	N/A	9	10	0	0	0	0	0	0	0	0	
<i>Road</i>	6	0	0	0	7 19	0	0	24	10	[ex] 10	25	0	0	0	0	0	0	N/A	9	10	8	0	0	9.5	0	0	0	0	
<b>Travel agencies</b>	21 [m]	20 [m]	21 [m]	25 [m]	19 [m]	20 [m]	23 [m]	24 [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]	19 [m]	22 [m]	20 [m]	24 [m]	25 [m]	20 [m]	
<b>Hotels</b>	6	9	15	25	7	9	13.5	13	10	10	13	10	9	21	9	3	18	7	9	10	8	6	5 19	9.5	10	10	12	20	
<b>Take away</b>	6	20	15	25	7	20	13.5	13 24	10	10	25	10	5 19	21	21	3	18 27	18	9	10	8 23	13	5 19	22 9.5	20	14	12	0 20	
<b>Bars and cafés</b>																													
<i>Bars and cafés</i>	21	20	15 21	25	19	20	13.5 23	24	10	10	25	10	9 19	21	21	3	27	18	9	20	8 23	23 13	5 19	22	20	24	25	20	
<i>Night clubs</i>	21	20	21	25	19	20	23	24	10	10	25	22	19	21	21	3	27	18	9	20	23	23	5 19	22	20	24	25	20	
<i>Alcoholic beverages</i>	21	20	21	25	19	20	23	24	10	20	25	10	19	21	21	17	27	18	21	20	23	23	5 19	22	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	
<b>Consumption on board ships, aircraft or trains</b>																													
Goods	0	20	21	25	19	0	23	13 24	21	20	25	0	0	21	21	3 17	0	18	0	20	0 5 8 23	6 13 23	9 19	22	20	24	0	20	
Services	21	20	21	0 25	19	0	0	24	21	20	25	0	9 19	21	21	3 17	27	18	21	20	0	13 23	9 19	22	20	24	25	20	
<b>Cut flowers and plants</b>																													
Decorative use	6	20	15	25	7	20	13.5	24	21	10	25	10	19	21	21	8	27	18	9 21	13	8	6	19	9.5	20	24	25	20	
Food production	6	20	15	25	7	20	0	13 24	10	5.5	25	10	5	21	21	3	27	0	9	10	5 8 23	6	9 19	9.5	20	14	25	0	
<b>Immovable property</b>																													
Social Housing (category 10/ Annex III)	6 12	20	15	25	19	20	13.5	24	4 10	5.5 20	25	4 10	5	21	21	N/A	27 5	[ex]	21	20	8 6	[ex]	5	9.5	20	24	25 [ex]	20 0	
Renovation and repairing (category 10a / Annex III)	6 21	20	15	25	19	20	13.5	24	10	5.5 10 20	25	10	5	21	21	N/A	27	18	9 21	20	8 23 23	6 23	19	9.5	20	24	25	5 20	
Building land	[ex]	20	21	25	[ex]	20	[ex] 13.5	[ex] 24	21	20	25	22	[ex]	21	21	[ex]	27	[ex]	21	[ex]	23	[ex]	19	22	20 [ex]	[ex]	[ex]	[ex]	[ex] 20
Supplies of new buildings	21	20	21	25	[ex]	20	13.5	24	10 21	20	25	4 10 22	19	21	21	[ex] 3	27 5	[ex]	21	[ex] 20	8 23	[ex]	19	22 9.5	20	[ex]	[ex]	0 20	
Construction work on new buildings	6 12 21	20	21	25	19	20	13.5	24	4 10	20	25	4 10	19	21	21	3 17	27	18	21	20	8 23	6 23	19	22 9.5	20	24	25	20 0	
<b>Agricultural Inputs</b>																													
Pesticides and plant protection materials	6 12 21	20	21	25	19	20	23	24	10	10 20	25	22	5	21	21	17	27	18	21	20	8	6	9	9.5	20	24	25	20	
Fertilisers	12 21	20	21	25	19 7	20	0 23	24	10	10 20	25	4	5	21	21	3	27	18	21	13 20	8	6	9	9.5	20	24	25	20	
Treatment of waste and waste water	21	20	15 21	25	[-] 19	20	[-] 13.5	24	10	10 20	25	10 22	5	21	21	3	27	18	21	10	8	23 6	19	9.5	20	24	25	20 0	
Collection of household waste etc.	21	20	15	25	[-] 19	20	[-] 13.5	[-] 24	10	10	25	10	5 [-]	22	21	3	27	18	[-] 21	10	8	[-] 6	19	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
<b>Arrangements for the taxation of gold</b>																												
<i>Ingots and bars</i>	[ex] 21	20	[ex] 21	[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	[ex] 7 19	[ex]	[ex]	[ex] 0 21	[ex] 20	[ex] 25	[ex] 22	[ex]	[ex] 21	[ex] 21	[ex] 17	[ex] 27	[ex]	0	[ex] 20	[ex] 23	[ex] 23	19	[ex]	[ex]	24 0	[ex] 25	[ex] 20 0	
<i>Jewellery, gold plate, medals, tools</i>	21	20	21	25	7 19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19	22	20	24	25	20
<b>Services supplied by lawyers</b>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23 6	19	22	20	24	25	20
<b>Taxation of works of art, collector's items and antiques</b>																												
<i>Works of art, collector's items and antiques</i>	21 [m]	20	21 [m]	25	19 [m]	20	13.5 23 [m]	24 [m]	21	20	25	22	5 [m]	21	21	17 [m]	27 [m]	18	21	20	23	6 23 [m]	19	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	7 19	20	13.5	24	10	5.5	25	10	5	21	21	8	27	5	9	13	8	6 23	19	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	7 19	20	13.5	24	10	5.5 10	N/A	10	N/A	21	21	8	27 [-]	18	9	13	8	6	19	9.5	20	10	12	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, no VAT is applied in these territories.

### **GERMANY**

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

### **GREECE**

According to Article 120 of the VAT Directive, Greece currently applies rates 30% lower than the corresponding rate applied in the mainland to the islands of Leros, Lesbos, Kos, Samos and Chios.

The lower VAT rates applied in these Greek islands are 4% (super-reduced rate), 9% (reduced rate) and 17% (standard rate).

The lower VAT rates will be valid until 31.12.2019.

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 Menilla.

### **FRANCE**

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

#### a) Corsica

0.90%: the first performances of certain shows, the sales of livestock intended for use as foodstuff to persons/entities 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%: construction works, agricultural equipment, certain supplies of furnished lodging, 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; the rates of 1.05 % and 1.75 % are also applicable respectively to the press and the first performances of certain shows, and to certain sales of animals for slaughter.

#### 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 Autonomous regions of 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
<b>Belgium</b>				
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
<b>Bulgaria</b>				
01-04-1994	-	18	-	-
01-07-1996	-	22	-	-
01-01-1999	-	20	-	-
01-01-2007	7	20	-	-
01-04-2011	9	20	-	-
<b>Czech Republic</b>				
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	-	-
<b>Denmark</b>				
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	-	-
<b>Germany</b>				
01-01-1968	5	10	-	-
01-07-1968	5.5	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	-	-
<b>Estonia</b>				
1991	-	10	-	-
1993-	-	18	-	-
2000-2008	5	18	-	-
01-01-2009	9	18	-	-
01-07-2009	9	20	-	-

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
<b>Ireland</b>				
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
<b>Greece</b>				
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	-	-
01-06-2016	6   13	24	-	-
<b>Spain</b>				
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	-	-

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
<b>France</b>				
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. As from 1.1.1970, the VAT rates the VAT rates apply to prices net of tax.				
(2) The 4% rate from 1.7.1982 to 1.1.1986 was provisional.				
<b>Croatia</b>				
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	-	-
<b>Italy</b>				
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	-	-

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
<b>Cyprus</b>				
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	-	-
<b>Latvia</b>				
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	-	-
01-01-2018	5   12	21	-	-
<b>Lithuania</b>				
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	-	-
<b>Luxembourg</b>				
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
<b>Hungary</b>				
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	-	-
<b>Malta</b>				
01-01-1995	5	15	-	-
01-01-1999	5	15	-	-
01-01-2004	5	18	-	-
01-01-2011	5   7	18	-	-

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
<b>Netherlands</b>				
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	-	-
01-01-2019	9	21	-	-
<b>Austria</b>				
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
<b>Poland</b>				
05-07-1993	7	22	-	-
04-09-2000	3   7	22	-	-
01-01-2011	5   8	23	-	-
<b>Portugal</b>				
01-01-1986	8	16	30	-
01-02-1988	8	17	30	-
24/03/1992 <sup>(1)</sup>	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%.				
<b>Romania</b>				
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	-	-
01-01-2017	5   9	19	-	-
<b>Slovenia</b>				
01-07-1999	8	19	-	-
01-01-2002	8.5	20	-	-
01-07-2013	9.5	22	-	-

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
<b>Slovak Republic</b>				
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	-	-
<b>Finland</b>				
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	-	-
<b>Sweden</b>				
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	-	-
<b>United Kingdom</b>				
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	-	-

## BELGIUM

	Category	VAT-Rate	Comments
1	Foodstuffs	6 12 21	<p>Foodstuffs applicable under Royal Decree N°20, Table A, categories I to XII</p> <p>Margarine (Royal Decree N°20, Table B, category VI)</p> <p>- Foodstuffs for consumption by domestic animals (Royal Decree N°20, Table A, category VI)</p> <p>- Lobster, caviar and similar foodstuffs considered as luxury products (Royal Decree N°20, Table A, category III)</p>
2	Water supplies	6	Applicable under Royal Decree N°20, Table A, categories XIII
3	Pharmaceutical products	6 21	<p>Medicines for human or animal consumption; blood and blood products (red blood cells, white blood cells, plasma, platelets, blood containing anticoagulants, etc.); condoms; Band-Aid and similar products; injection and similar medical products; products used for sanitary protection (Royal Decree N°20, Table A, categories XVII and XXIII).</p>
4	Medical equipment for disabled persons	6 21	<p>Orthopaedic appliances (including surgical belts); dental prosthetics; devices to facilitate the hearing to the deaf and other appliances to wear on or implanted in the body to compensate for a defect or disability; equipment for people with incontinence, except diapers for children under six years; wheelchairs and similar vehicles for invalids, even motorised or otherwise mechanically propelled; assistance especially for the visually impaired and blind, except for frames and lenses for eyeglasses and contact lenses; dogs that help people with disabilities or illness and are trained in a dog training school recognised by the competent authority (Royal Decree N°20, Table A, category XXIII).</p>
	----- Children's car seats	21	
5	Transport of passengers  (+see n° VI)	0 6	<p>Sea passenger transport, international air passenger transport, transport of luggage and cars accompanied by passengers during sea passenger transport and international air passenger transport - Article 41 § 1, 1° of the Belgian VAT Code (exemption with right of deduction)</p> <p>Other transport of passengers as well as their accompanying unchecked luggage and animals (Royal Decree N°20, Table A, category XXV)</p>

6	Books	[ex] 6 21	Books on loan by libraries (non-profit making organisations) Article 44 para 2, 6° of the Belgian VAT Code  Digital and printed (Royal Decree N°20, Table A, category XIX)
	Books on other physical means of support	21	
	Newspapers	0 6 21	Digital and printed newspapers under the conditions provided for in Royal Decree N°20, Table C, category I (for instance: published at least 48 times per year)  Digital and printed daily and weekly newspapers (Royal Decree N°20, Table A, category XIX)
	Periodicals	0 6 21	Digital and printed daily and weekly periodicals of general information, under the conditions provided for in Royal Decree N°20, Table C, category I (for instance: published at least 48 times per year)  Digital and printed daily and weekly periodicals (Royal Decree N°20, Table A, category XIX)
7	Admission to cultural services (shows, cinema, theatre)	[ex] 6	For services provided by organisations recognised by the government whose revenues are only used to cover their operational costs (Article 44, § 2, 7° and 9° of the Belgian VAT Code).  Admission to and use of cultural, sport and entertainment facilities (Royal Decree N°20, Table A, category XXVIII).
	Admission to amusement parks	6	
8	Pay TV/ cable TV	21	
	TV licence	[-]	
9	Writers, composers, etc.	[ex]	Performing artists are exempted if their services are rendered directly to the organisers (Article 44, § 2, 8° of the Belgian VAT Code).
		6	Intellectual property rights (Royal Decree N°20, Table A, category XXIX).
		21	Advertising services (Royal Decree N°20, Table A, category XXIX).
10	Social housing	6	For renovation and repairing works (Royal Decree N°20, Table A, categories XXXI, XXXII, XXXIII, XXXVI and XXXVII)
		12	Any natural or legal person who buys, builds, converts or takes out a lease on a house or housing complex in order to rent it out in the context of social policy can benefit from the 12% rate as long as certain conditions are fulfilled (Royal Decree N°20, Table B, categories X and XI)
10a	Renovation and repairing of private dwellings	6	For private dwellings of at least 10 years old (Royal Decree N°20, Table A, category XXXVIII).



		21	
--	--	----	--

10b	Window cleaning and cleaning in private households	21	
11	Agricultural inputs	6 12 21	<p>Growing, harvesting and livestock, excluding garden companies and benefits not related to the following animals: bovine animals, swine, sheep, goats, mules and hinnies; race horses usually used for meat in bulk; deer; sold horses, intracommunity acquired or imported for slaughter. Agricultural services are subject to 6% but the goods supplied with the agricultural services are subject to the VAT rate applicable to the goods (6-12-21%, depending upon the circumstances) (Royal Decree N°20, Table A, category XXIV).</p> <p>Plant protection products (Royal Decree N°20, Table B, category III).</p> <p>Services related to animals not listed in Royal Decree N° 20, Table A, Category I and for gardening companies (Royal Decree N° 20, Table A, Category XXIV)</p>
12	Hotel accommodation	6	Applicable under Royal Decree N°20, Table A, category XXX.
12a	Restaurant and catering services	12 21	<p>Applicable under Royal Decree N°20, Table B, category I.</p> <p>Supplies of beverages (constituting a restaurant or catering service)</p>
13	Admission to sporting events	[ex] 6	<p>For services provided by non-profit organisations whose revenues serve exclusively to cover their operating costs.</p> <p>Applicable under Royal Decree N°20, Table A, category XXVIII.</p>
14	Use of sporting facilities	[ex] 6 21	<p>For services provided by non-profit organisations whose revenues serve exclusively to cover their operating costs (Article 44, § 2, 3° of the Belgian VAT Code).</p> <p>Putting at the disposal of movable goods in sporting facilities</p>
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	[ex] 6 21	<p>Applicable under Article 44, § 2, 2° of the Belgian VAT Code</p> <p>For services which do not meet the conditions for the application of the reduced VAT rate as set out in Royal Decree N°20, Table A, categories XXIIIbis and XXXV</p>
16	Supplies by undertakers and cremation services	6 21	<p>Applicable under Royal Decree N°20, Table A, category XXXIV</p> <ul style="list-style-type: none"> <li>- Supply, including setting up, of crypts or monuments</li> <li>- Food and drinks for immediate consumption and the services of the waiters and waitresses</li> </ul>
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	[ex] 21	<p>Applicable under Article 44, § 1, 1° of the Belgian VAT Code</p> <p>Cosmetic treatments</p>

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	
----	---	----	--

19	Minor repairing (including mending and alteration) of:		
	Bicycles	6	Applicable under Royal Decree N°20, Table A, category XXXIX
	Shoes and leather goods	6	Applicable under Royal Decree N°20, Table A, category XXXIX
	Clothing and household linen	6	Applicable under Royal Decree N°20, Table A, category XXXIX
20	Domestic care services	21	
21	Hairdressing	21	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	21	
<i>Wine</i>	21	
<i>Beer</i>	21	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	6	
<i>Lemonade</i>	6	
<i>Fruit juices</i>	6	
<b>Clothing</b>		
<i>Adults</i>	21	
<i>Children</i>	21	
<i>Children nappies</i>	21	
<b>Footwear</b>		
<i>Adults</i>	21	
<i>Children</i>	21	
<b>Tobacco</b>	21	
<b>Hifi-Video</b>	21	
<b>Computer, Smartphones</b>	21	
<b>E-books</b>	21	
<b>Household electrical appliances</b>	21	
<b>Furniture</b>	21	
<b>Furs</b>	21	
<b>Jewels</b>	21	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	21	
<i>Pay TV/ cable TV</i>	21	
<i>TV licence</i>	[-]	
<b>Energy products</b>		
<i>Natural gas</i>	21	
<i>Electricity</i>	21	
<i>District heating</i>	21	
<i>Firewood</i>	6	
<i>Timber for industrial use</i>	21	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	21	
<i>Diesel fuel</i>	21	
<i>LPG</i>	21	
<i>Heating oil</i>	21	
<i>Lubricants</i>	21	
<b>Motor vehicles</b>	21 6 [m]	Cars for the disabled
<b>Passenger transport (domestic)</b>		
<i>Air</i>	6	
<i>Sea</i>	6	
<i>Inland waterway</i>	6	
<i>Rail</i>	6	
<i>Road</i>	6	

<b>Passenger transport (international)</b>		
<i>Air</i>	0	Also the accompanying luggage and vehicles
<i>Sea</i>	0	Also the accompanying luggage and vehicles
<i>Inland waterway</i>	6	Also the accompanying luggage and animals, Royal Decree N°20, Table A, category XXV
<i>Rail</i>	6	Also the accompanying luggage and animals, Royal Decree N°20, Table A, category XXV
<i>Road</i>	6	Also the accompanying luggage and animals, Royal Decree N°20, Table A, category XXV
<b>Travel agencies</b>	21 [m]	
<b>Hotels</b>	6	
<b>Take away</b>	6	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	21	
<i>Night clubs</i>	21	
<i>Alcoholic beverages</i>	21	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>	0	Intra-Community transport on board of ships and aircrafts
<i>Services</i>		
<b>Cut flowers and plants</b>		
<i>Decorative use</i>	6	Live plants and other floricultural products, including bulbs, roots and the like, cut flowers and ornamental foliage when they are supplied for the designing and the maintenance of gardens (Royal Decree N°20, Table A, category VII, 14°)
<i>Food production</i>	6	
<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	6 12	Provided that all the conditions are fulfilled  Renovation and repairing of private dwellings completed since at least 10 years (Royal Decree N°20, Table A, category XXXI)
<i>Renovation and repairing (category 10a/Annex III)</i>	6	
<i>Building land</i>	21 [ex]	
<i>Supplies of new buildings</i>	21	
<i>Construction work on new buildings</i>	6 12 21	
<b>Agricultural Inputs</b>		
<i>Pesticides and plant protection materials</i>	12 21	Phytopharmaceutical goods recognised by the Ministry of Agriculture
<i>Fertilisers</i>	12 21	
<b>Treatment of waste and waste water</b>	21	
<b>Collection of household waste etc.</b>	21	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex] 21	
<i>Coins (currency)</i>	[ex] 21	

Jewellery, gold plate, medals, tools	21	
<b>Services supplied by lawyers</b>	21	

<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	21 [m]	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	6	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	6	

***The parking rate of 12% applies to:***

1. Certain energy products such as:
  - black coal, brown 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 pedestrian-controlled tractors.

***The zero rate applies to:***

1. Supplies of daily and weekly newspapers and periodicals of general information (under the conditions provided for in the Royal Decree N°20, Table C, category I.
2. Supplies of certain recovered materials and by-products.

**BULGARIA**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	20	
2	Water supplies	20	
3	Pharmaceutical products	20	
4	Medical equipment for disabled persons ----- Children's car seats	20 20	
5	Transport of passengers (+see n° VI)	20	
6	Books	20	
	Books on other physical means of support	20	
	Newspapers	20	
	Periodicals	20	
7	Admission to cultural services (shows, cinema, theatre)	[ex]	Organisations and cultural institutions under the Protection and Promotion of Culture Act
	Admission to amusement parks	20	
8	Pay TV/ cable TV	20	
	TV licence	20	
9	Writers, composers, etc.	20	
10	Social housing	20	
10a	Renovation and repairing of private dwellings	20	
10b	Window cleaning and cleaning in private households	20	
11	Agricultural inputs	20	
12	Hotel accommodation	9	Accommodation provided in hotels and similar establishments, including the provision of holiday accommodation and the letting of places on camping or caravan sites
12a	Restaurant and catering services	20	
13	Admission to sporting events	20	
14	Use of sporting facilities	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	20	
16	Supplies by undertakers and cremation services	20	
17	Medical and	[ex]	
	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	20	
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	20	
19	Minor repairing (including mending and alteration) of:		
	----- Bicycles	20	
	Shoes and leather goods	20	
	Clothing and household linen	20	
20	Domestic care services	20	
21	Hairdressing	20	

<b>GOODS and SERVICES</b>	<b>VAT-Rate</b>	<b>Comments</b>
<b>Alcoholic beverages</b>		
Spirits	20	
Wine	20	
Beer	20	
<b>Non-alcoholic beverages</b>		
Mineral water	20	



<i>Lemonade</i>	20	
<i>Fruit juices</i>	20	
<b>Clothing</b>		
<i>Adults</i>	20	
<i>Children</i>	20	
<i>Children nappies</i>	20	

<b>Footwear</b>		
<i>Adults</i>	20	
<i>Children</i>	20	
<b>Tobacco</b>	20	
<b>Hifi-Video</b>	20	
<b>Computer, smartphones</b>	20	
<b>E-books</b>	20	
<b>Household electrical appliances</b>	20	
<b>Furniture</b>	20	
<b>Furs</b>	20	
<b>Jewels</b>	20	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	20	
<i>Pay TV/ cable TV</i>	20	
<i>TV licence</i>	20	
<b>Energy products</b>		
<i>Natural gas</i>	20	
<i>Electricity</i>	20	
<i>District heating</i>	20	
<i>Firewood</i>	20	
<i>Timber for industrial use</i>	20	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	20	
<i>Diesel fuel</i>	20	
<i>LPG</i>	20	
<i>Heating oil</i>	20	
<i>Lubricants</i>	20	
<b>Motor vehicles</b>	20	
<b>Passenger transport (domestic)</b>		
<i>Air</i>	20	
<i>Sea</i>	20	
<i>Inland waterway</i>	20	
<i>Rail</i>	20	
<i>Road</i>	20	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
<i>Rail</i>	0	
<i>Road</i>	0	
<b>Travel agencies</b>	20	
	[m]	
<b>Hotels</b>	9	Accommodation provided in hotels and similar establishments, including the provision of holiday accommodation and the letting of places on camping or caravan sites
<b>Take away</b>	20	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	20	
<i>Night clubs</i>	20	
<i>Alcoholic beverages</i>	20	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>		
<i>Services</i>		
<b>Cut flowers and plants</b>		
<i>Decorative use</i>	20	
<i>Food production</i>	20	
<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	20	
<i>Renovation and repairing (category 10a/Annex III)</i>	20	
<i>Building land</i>	20	
<i>Supplies of new buildings</i>	20	
<i>Construction work on new buildings</i>	20	
<b>Agricultural inputs</b>		

<i>Pesticides and plant protection materials</i>	20	
<i>Fertilisers</i>	20	
<b>Treatment of waste and waste water</b>	20	
<b>Collection of household waste etc.</b>	20	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	20	
<i>Coins (currency)</i>	20	
<i>Jewellery, gold plate, medals, tools</i>	20	
<b>Services supplied by lawyers</b>	20	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	20	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	20	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	20	

**CZECH REPUBLIC**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	10	Selected baby food, selected gluten-free food; infant formulae and follow-on formulae and food for small children; products of the milling industry; malt, starches, wheat gluten and mixes of these products; prepared mill products and mixes for the preparation of foodstuffs for people intolerant to gluten).
		15	Foods, beverages (excl. alcoholic beverages), live animals, seeds, plants, additives (excl. the goods subject to the second reduced rate of 10%).
		21	Alcoholic beverages
2	Water supplies	15	Treatment, distribution of water, collection and treatment of wastewater and sewage.
3	Pharmaceutical products	10	Selected pharmaceutical products: Radiopharmaceuticals, vaccines, medicaments, contrast agents for X-ray examinations, diagnostic reagents intended for administration to patients, chemical contraceptives on a hormonal basis - intended for medical and veterinary services, disease prevention and treatment for medical and veterinary purposes.
		15	Radiopharmaceuticals (excl. those subject to the second reduced rate of 10%) sorbitol for diabetics, aspartame, saccharin and its salts, antibiotics, pharmaceutical products - intended for medical services, disease prevention and treatment for medical purposes only.
		21	
4	Medical equipment for disabled persons	15	Medical equipment normally intended for exclusive personal use of disabled persons to treat or alleviate disability, which is a medical equipment pursuant to specific laws and regulation (i.e. listed in Annex 3, Section A or in Annex 4 of the Act on Public Health Insurance), or designed and manufactured only for a single patient. Other specific goods for personal use of sick persons to alleviate the consequences of illnesses. The repair of such goods.
	Children's car seats	21	
5	Transport of passengers (+see n° VI)	[ex]	The international transport of passengers and, in so far as the transport of the passengers is exempt, the transport of goods accompanying them, such as luggage or motor vehicles, or the supply of services relating to the transport of passengers.
		10	Regular (scheduled) public land and waterway transport services of passengers and their luggage, except for those by ski lifts.

		15	Passenger transport services by funiculars, teleferics and ski lifts, except for the regular ones. Regular (scheduled) air transport of passengers and their luggage.
6	Books	10	Selected books: printed books, children's picture books; music, printed or in manuscript form, whether or not bound or illustrated (except for those where advertising exceeds 50% of their content).
		15	Books (excl. those subject to the second reduced rate of 10%) books, brochures, leaflets, children's picture, drawing or colouring books, music, printed or in manuscript form, maps and hydrographical or similar charts of all kinds, including atlases, wall maps, topographical plans and globes (except for books where advertising exceeds 50% of their content).
	Books on other physical means of support	21	
	Newspapers	10	Printed newspapers except for those where advertising exceeds more than 50% of their content.
	Periodicals	10	Printed periodicals except for those where advertising exceeds more than 50% of their content.
7	Admission to cultural services (shows, cinema, theatre)	15	Museums and other cultural facilities; fireworks, light and sound shows.
	Admission to amusement parks	15	
8	Pay TV/ cable TV	[ex] 21	Public radio and TV broadcasting, excluding those of a commercial nature.
	TV licence	[ex] 21	Public radio and TV broadcasting, excluding those of a commercial nature/
9	Writers, composers, etc.	15	Writers, composers, sculptors and other performing artists (except for the provision of the right to use the production and except for services of independent journalists and independent fashion models).
10	Social housing	15	The construction, renovation, alteration and transfer of residential property provided as a part of a social policy (apartments of up to 120 m2 and family houses of up to 350 m2 of the floor area, other social buildings designed for living).
10a	Renovation and repairing of private dwellings	15	Residential property
10b	Window cleaning and cleaning in private households	15	
11	Agricultural inputs	21	
12	Hotel accommodation	15	
12a	Restaurant and catering services	15 21	Food and beverage serving services, except for supplies of alcoholic beverages or tobacco products.
13	Admission to sporting events	15	

14	Use of sporting facilities	15	Use of in-door and out-door sport facilities for sport activities. Services related to operating recreation parks and beaches. Services provided by fitness centres, saunas, Turkish and steam baths.
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	[ex] 15	
16	Supplies by undertakers and cremation services	15 21	Funerals and related services. Funeral services for animals.

17	Medical care Medical, dental and thermal 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	[ex] 15	
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	15 21	Collection and transport of municipal waste; preparation of liquidation and liquidation of municipal waste
19	Minor repairing (including mending and alteration) of:		
	Bicycles	21	
	Shoes and leather goods	21	
	Clothing and household linen	21	
20	Domestic care services	15	Domestic care of the young, elderly, sick or disabled.
21	Hairdressing	21	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	21	
<i>Wine</i>	21	
<i>Beer</i>	21	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	15	
<i>Lemonade</i>	15	
<i>Fruit juices</i>	15	
<b>Clothing</b>		
<i>Adults</i>	21	
<i>Children</i>	21	
<i>Children nappies</i>	21	
<b>Footwear</b>		
<i>Adults</i>	21	
<i>Children</i>	21	
<b>Tobacco</b>	21	
<b>Hifi-Video</b>	21	
<b>Computer, smartphones</b>	21	
<b>E-books</b>	21	
<b>Household electrical appliances</b>	21	
<b>Furniture</b>	21	
<b>Furs</b>	21	
<b>Jewels</b>	21	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	21	
<i>Pay TV/ cable TV</i>	[ex]	Public radio and TV broadcasting, excluding those of a commercial nature
<i>TV licence</i>	[ex] 21	Public radio and TV broadcasting, excluding those of a commercial nature
<b>Energy products</b>		
<i>Natural gas</i>	21	
<i>Electricity</i>	21	
<i>District heating</i>	15	Heat and cooling
<i>Firewood</i>	15	
<i>Timber for industrial use</i>	21	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	21	
<i>Diesel fuel</i>	21	
<i>LPG</i>	21	
<i>Heating oil</i>	21	
<i>Lubricants</i>	21	

<b>Motor vehicles</b>	21	
<b>Passenger transport (domestic)</b>		
<i>Air</i>	15	Regular (scheduled) transport of passengers and their luggage
	21	
<i>Sea</i>	N/A	
<i>Inland waterway</i>	10	Regular (scheduled) public transport services of passengers and their luggage, except for those by ski lifts
	21	
<i>Rail</i>	10	Regular (scheduled) public transport services of passengers and their luggage, except for those by ski lifts
	21	
<i>Road</i>	10	Regular (scheduled) public transport services of passengers and their luggage, except for those by ski lifts
	15	Passenger transport services by funiculars, teleferics and ski lifts, except for the regular ones.
	21	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
<i>Rail</i>	0	
<i>Road</i>	0	
<b>Travel agencies</b>	21	
	[m]	
<b>Hotels</b>	15	
<b>Take away</b>	15	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	15	Food provided in cafés
	21	
<i>Night clubs</i>	21	
<i>Alcoholic beverages</i>	21	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>	21	
<i>Services</i>	21	
<b>Cut flowers and plants</b>		
<i>Decorative use</i>	15	
<i>Food production</i>	15	
<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	15	
<i>Renovation and repairing (category 10a/Annex III)</i>	15	
<i>Building land</i>	21	
<i>Supplies of new buildings</i>	21	
<i>Construction work on new buildings</i>	21	
<b>Agricultural inputs</b>		
<i>Pesticides and plant protection materials</i>	21	
<i>Fertilisers</i>	21	
<b>Treatment of waste and waste water</b>	15	Collection and treatment of wastewater and sewage.
	21	
<b>Collection of household waste etc.</b>	15	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex]	
	21	
<i>Coins (currency)</i>	[ex]	
	21	
<i>Jewellery, gold plate, medals, tools</i>	21	
<b>Services supplied by lawyers</b>	21	
<b>Taxation of works of art, collector's items and antiques</b>		



<i>Works of art, collector's items and antiques</i>	21 [m]	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	15	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	21	

**DENMARK**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	25	
2	Water supplies	25	
3	Pharmaceutical products	25	
4	Medical equipment for disabled persons ----- Children's car seats	25 25	
5	Transport of passengers  (+see n° VI)	[ex]	Taxis, scheduled buses, trains and air transport. In connection with international transportation of passengers, the exemption also covers accompanying luggage.  Only passenger transport in tourist coaches, buses and similar vehicles are subject to VAT.
		25	
6	Books	25	
	Books on other physical means of support	25	
	Newspapers	0	
	----- Periodicals	25	
7	Admission to cultural services (shows, cinema, theatre)	[ex]	Services related to cultural activities, including libraries, museums, zoos and the like and the supply of goods and services closely related to these services are exempt from VAT. Movie display and theatre performances, concerts, etc.
		25	
	Admission to amusement parks	25	
8	Pay TV/ cable TV	25	Radio and television broadcasts
	----- TV licence	25	
9	Writers, composers, etc.	[ex]	
10	Social housing	25	
10a	Renovation and repairing of private dwellings	25	
10b	Window cleaning and cleaning in private households	25	
11	Agricultural inputs	25	
12	Hotel accommodation	25	
12a	Restaurant and catering services	25	
13	Admission to sporting events	[ex]	It is a condition that the supplier is not acting for the purpose of gaining profit. Events with professional athletes as participants.
		25	
14	Use of sporting facilities	[ex]	Supply of services in connection with non commercial sports and physical activities.
		25	
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	[ex]	The supply of goods and services related to charitable events - e.g. collection and sale of used items of little value - is exempt under certain conditions. The exemption is obtained by prior application to the tax authorities on the condition that the event does not distort competition in relation to commercial enterprises. The application for exemption is based on a specific assessment (whether the event has a charitable purpose or a commercial character).
		25	
16	Supplies by undertakers and cremation services	[ex]	The exemption does not include goods.

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	[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	25	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	25	
	Shoes and leather goods	25	
	Clothing and household linen	25	
20	Domestic care services	25	
21	Hairdressing	25	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	25	
<i>Wine</i>	25	
<i>Beer</i>	25	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	25	
<i>Lemonade</i>	25	
<i>Fruit juices</i>	25	
<b>Clothing</b>		
<i>Adults</i>	25	
<i>Children</i>	25	
<i>Children nappies</i>	25	
<b>Footwear</b>		
<i>Adults</i>	25	
<i>Children</i>	25	
<b>Tobacco</b>	25	
<b>Hifi-Video</b>	25	
<b>Computer, smartphones</b>	25	
<b>E-books</b>	25	
<b>Household electrical appliances</b>	25	
<b>Furniture</b>	25	
<b>Furs</b>	25	
<b>Jewels</b>	25	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	25	
<i>Pay TV/ cable TV</i>	25	
<i>TV licence</i>	25	
<b>Energy products</b>		
<i>Natural gas</i>	25	
<i>Electricity</i>	25	
<i>District heating</i>	25	
<i>Firewood</i>	25	
<i>Timber for industrial use</i>	25	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	25	
<i>Diesel fuel</i>	25	
<i>LPG</i>	25	
<i>Heating oil</i>	25	
<i>Lubricants</i>	25	
<b>Motor vehicles</b>	25	
<b>Passenger transport (domestic)</b>		
<i>Air</i>	[ex]	
<i>Sea</i>	[ex]	
<i>Inland waterway</i>	[ex]	
<i>Rail</i>	[ex]	
<i>Road</i>	25	Only passenger transport in tourist buses and similar vehicles

<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
<i>Rail</i>	0	
<i>Road</i>	0	
<b>Travel agencies</b>	25 [m]	
<b>Hotels</b>	25	
<b>Take away</b>	25	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	25	
<i>Night clubs</i>	25	
<i>Alcoholic beverages</i>	25	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>	25	
<i>Services</i>	0	Restaurant businesses on board ferry links between Denmark and other countries.
	25	
<b>Cut flowers and plants</b>		
<i>Decorative use</i>	25	
<i>Food production</i>	25	
<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	25	
<i>Renovation and repairing (category 10a/Annex III)</i>	25	
<i>Building land</i>	25	
<i>Supplies of new buildings</i>	25	
<i>Construction work on new buildings</i>	25	
<b>Agricultural Inputs</b>		
<i>Pesticides and plant protection materials</i>	25	
<i>Fertilisers</i>	25	
<b>Treatment of waste and waste water</b>	25	
<b>Collection of household waste etc.</b>	25	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex]	
<i>Coins (currency)</i>	[ex]	
<i>Jewellery, gold plate, medals, tools</i>	25	
<b>Services supplied by lawyers</b>	25	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	25	In respect of Article 103, 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%.
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	25	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	25	

**The zero rate applies to:**

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

**Geographical features of the application of VAT in the EU:**

The Faeroe Islands and Greenland are not part of the European Union;

consequently, no VAT is applied in these territories.

## GERMANY

	Category	VAT-Rate	Comments
1	Foodstuffs	7 19	
2	Water supplies	7	Not applicable to bottled water
3	Pharmaceutical products	19	
4	Medical equipment for disabled persons	7 19	
	Children's car seats	19	
5	Transport of passengers (+see n° VI)	7	Only on local transport
		19	
6	Books	7 19	Reduced rate not applicable to books whose content is harmful to minors
	Books on other physical means of support	7 19	Audiobooks
	Newspapers	7	Reduced rate not applicable to newspapers whose content is harmful to minors or is predominantly devoted to advertising
		19	
	Periodicals	7	Reduced rate not applicable to periodicals whose content is harmful to minors or is predominantly devoted to advertising
		19	
7	Admission to cultural event and facility services (shows, cinema, theatre, museums, zoos etc.)	[ex]	Supplies by public bodies or other cultural bodies recognised by the competent national authority. Only applicable to part of the items
		7 19	
	Admission to amusement parks	7 19	Only applicable to certain cases
8	Pay TV/ cable TV	19	
	TV/Radio licence	[-]	Public radio and TV broadcasting services are out of scope
9	Writers, composers, etc.	7	
10	Social housing	19	
10a	Renovation and repairing of private dwellings	19	
10b	Window cleaning and cleaning in private households	19	
11	Agricultural inputs	7	
12	Hotel accommodation	7	Only for short-term accommodation
		19	
12a	Restaurant and catering services	19	
13	Admission to sporting events	7	If the criteria of common public interest are assured
		19	
14	Use of sporting facilities	[ex]	Certain services closely linked to sport or physical education by non-profit-making organisations to persons taking part in sport or physical education
		19	
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	7	
16	Supplies by undertakers and cremation services	19	

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	[ex]  7	Performances stemming from the practice as a dental technician as well as the supply or restoration of dentures and orthodontic apparatus, to the extent that the entrepreneur has manufactured or restored them in their business  Only on part of the items
----	---	---------------	---



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	[-] 19	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	19	
	Shoes and leather goods	19	
	Clothing and household linen	19	
20	Domestic care services	[ex] 19	
21	Hairdressing	19	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	19	
<i>Wine</i>	19	
<i>Beer</i>	19	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	19	
<i>Lemonade</i>	19	
<i>Fruit juices</i>	19	
<b>Clothing</b>		
<i>Adults</i>	19	
<i>Children</i>	19	
<i>Children nappies</i>	19	
<b>Footwear</b>		
<i>Adults</i>	19	
<i>Children</i>	19	
<b>Tobacco</b>	19	
<b>Hifi-Video</b>	19	
<b>Computer, smartphones</b>	19	
<b>E-books</b>	19	
<b>Household electrical appliances</b>	19	
<b>Furniture</b>	19	
<b>Furs</b>	19	
<b>Jewels</b>	19	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	19	
<i>Pay TV/ cable TV</i>	19	
<i>TV licence</i>	[ex]	
<b>Energy products</b>		
<i>Natural gas</i>	19	
<i>Electricity</i>	19	
<i>District heating</i>	19	
<i>Firewood</i>	7	
<i>Timber for industrial use</i>	7	Timber, namely: a) fuel wood in logs, billets, twigs, fagots or similar forms, b) sawdust, wood waste and scrap, whether in briquettes, pellets or similar forms
	19	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	19	
<i>Diesel fuel</i>	19	
<i>LPG</i>	19	
<i>Heating oil</i>	19	

<i>Lubricants</i>	19	
<b>Motor vehicles</b>	19	

<b>Passenger transport (domestic)</b>		
<i>Air</i>	19	
	19	
<i>Sea</i>	[-]	
	7	
<i>Inland waterway</i>	7	
	19	
<i>Rail</i>	7	
	19	
<i>Road</i>	7	
	19	
7% on passenger transport by train, by trolleybus, by scheduled bus line traffic, by taxi, by cableway for passenger traffic, by ships and by ferry traffic within a municipality or if the transport distance is not more than 50 km.		
<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
	7	
<i>Rail</i>	7	
	19	
<i>Road</i>	7	
	19	
<b>Travel agencies</b>	19	
	[m]	
<b>Hotels</b>	7	
<b>Take away</b>	7	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	19	
<i>Night clubs</i>	19	
<i>Alcoholic beverages</i>	19	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>	19	
<i>Services</i>	19	
<b>Cut flowers and plants</b>		
<i>Decorative use</i>	7	
<i>Food production</i>	7	
<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	19	
<i>Renovation and repairing (category 10a/Annex III)</i>	19	
<i>Building land</i>	[ex]	
<i>Supplies of new buildings</i>	[ex]	
<i>Construction work on new buildings</i>	19	
<b>Agricultural inputs</b>		
<i>Pesticides and plant protection materials</i>	19	
<i>Fertilisers</i>	7	
	19	On biological (not chemical) fertilisers
<b>Treatment of waste and waste water</b>	[-]	
	19	
<b>Collection of household waste etc.</b>	[-]	
	19	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex]	
	19	
	[ex]	
<i>Coins (currency)</i>	7	
	19	
<i>Jewellery, gold plate, medals, tools</i>	7	
	19	
<b>Services supplied by lawyers</b>	19	

**Taxation of works of art, collector's items and antiques**

<i>Works of art, collector's items and antiques</i>	19	Collections and collector's pieces of zoological, botanical, mineralogical, ethnographic or numismatic interest
	[m]	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	7	Works of art and collector's items
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	19	Works of art and collector's items
	7	
	19	

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

**ESTONIA**

	Category	VAT-Rate	Comments
1	Foodstuffs	20	
2	Water supplies	20	
3	Pharmaceutical products	9	Only to medicinal products within the meaning of Medicinal Products Act; food for special medical purposes within the meaning of the Food Act; oxygen for medical inhalation; radioactive chemical elements and isotopes and their compounds used for the treatment and diagnosis of diseases on importation by a person authorised to provide health care or on sale to that person; antisera prepared from animal blood; modified immunological products, including those obtained by means of biotechnological processes; toxins and other vaccines, and products similar to those in the presence of microorganisms (humans, animals and plant viruses and antiviruses, bacteriophage patterns); contraceptives.
		20	
4	Medical equipment	9	Medicinal products, contraceptive preparations, sanitary and toiletry products and medical devices intended for the personal use of disabled persons for the purposes of the Medical Devices Act and technical aid for the purposes of the Social Welfare Act which are specified in the list established by a regulation of the minister responsible for the area and the grant of use of such medical devices to disabled persons. <b>Examples:</b> ozone therapy, oxygen therapy, aerosol therapy and apnoea; glycosides and parts thereof; test strips for glycosides; lancets; insulin pumps, syringes, and accessories thereof; contact lenses for the adjustment of vision; frames and parts thereof – of base metal or of other materials (excluding of precious metal) as well as parts of frames and mountings for spectacles.
		20	
	Children's car seats	20	
5	Transport of passengers (+see n° VI)	0	
		20	
6	Books	9	Books and workbooks used as learning materials, excluding learning materials.
	Books on other physical means of support	20	
	Newspapers	9	Newspapers and periodicals containing mainly advertisements or personal announcements or erotic/pornographic material are subject to 20%.
	Periodicals	9	
7	Admission to cultural services (shows, cinema, theatre)	20	
	Admission to amusement parks	20	
8	Pay TV/ cable TV	20	
	TV licence	20	
9	Writers, composers, etc.	20	

10	Social housing	20	
10a	Renovation and repairing of private dwellings	20	
10b	Window cleaning and cleaning in private households	20	
11	Agricultural inputs	20	

12	Hotel accommodation	9	Accommodation services or accommodation services with breakfast, excluding any goods or services accompanying such services.
12a	Restaurant and catering services	20	
13	Admission to sporting events	20	
14	Use of sporting facilities	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	[ex]	
16	Supplies by undertakers and cremation services	20	
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	[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	20	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	20	
	Shoes and leather goods	20	
	Clothing and household linen	20	
20	Domestic care services	20	
21	Hairdressing	20	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	20	
<i>Wine</i>	20	
<i>Beer</i>	20	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	20	
<i>Lemonade</i>	20	
<i>Fruit juices</i>	20	
<b>Clothing</b>		
<i>Adults</i>	20	
<i>Children</i>	20	
<i>Children nappies</i>	20	
<b>Footwear</b>		
<i>Adults</i>	20	
<i>Children</i>	20	
<b>Tobacco</b>	20	
<b>Hifi-Video</b>	20	
<b>Computer, smartphones</b>	20	
<b>E-books</b>	20	
<b>Household electrical appliances</b>	20	
<b>Furniture</b>	20	
<b>Furs</b>	20	
<b>Jewels</b>	20	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	20	
<i>Pay TV/ cable TV</i>	20	
<i>TV licence</i>	20	
<b>Energy products</b>		
<i>Natural gas</i>	20	
<i>Electricity</i>	20	
<i>District heating</i>	20	
<i>Firewood</i>	20	
<i>Timber for industrial use</i>	20	

<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	20	
<i>Diesel fuel</i>	20	
<i>LPG</i>	20	
<i>Heating oil</i>	20	
<i>Lubricants</i>	20	
<b>Motor vehicles</b>	20	



<b>Passenger transport (domestic)</b>		
<i>Air</i>	20	
<i>Sea</i>	20	
<i>Inland waterway</i>	20	
<i>Rail</i>	20	
<i>Road</i>	20	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
<i>Rail</i>	0	
<i>Road</i>	0	
<b>Travel agencies</b>	20	
	[m]	
<b>Hotels</b>	9	
<b>Take away</b>	20	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	20	
<i>Night clubs</i>	20	
<i>Alcoholic beverages</i>	20	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>	0	Locally consumed
<i>Services</i>	0	Locally consumed
<b>Cut flowers and plants</b>		
<i>Decorative use</i>	20	
<i>Food production</i>	20	
<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	20	
<i>Renovation and repairing (category 10a/Annex III)</i>	20	
<i>Building land</i>	20	
<i>Supplies of new buildings</i>	20	
<i>Construction work on new buildings</i>	20	
<b>Agricultural inputs</b>		
<i>Pesticides and plant protection materials</i>	20	
<i>Fertilisers</i>	20	
<b>Treatment of waste and waste water</b>		
<b>Collection of household waste etc.</b>	20	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex]	
	20	
<i>Coins (currency)</i>	[ex]	
<i>Jewellery, gold plate, medals, tools</i>	20	
<b>Services supplied by lawyers</b>	20	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	20	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	20	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	20	

**IRELAND**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	0	Livestock and live horses normally intended for use in the preparation of foodstuffs  Catered food, horses and greyhounds, artificial insemination services for animals and the sale of livestock semen
		4.8	
		13.5	
		23	
2	Water supplies	[ex] 23	When the water is provided by local authorities or Irish Water
3	Pharmaceutical products	0	Oral pharmaceutical products used for human or animal consumption, excluding medicine which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets; oral contraceptive and sanitary protection products.
		13.5	Non-oral contraceptive products.
		23	Non-oral pharmaceutical products used for human or animal consumption such as injections, infusions, liniments and ointments.
4	Medical equipment for disabled persons	0	Medical equipment being invalid carriages and other vehicles (excluding mechanically propelled road vehicles) of a kind designed for use by invalids or infirm persons; orthopaedic appliances, surgical belts, trusses and similar products, deaf aids, and artificial limbs and other artificial parts of the body excluding artificial teeth, corrective spectacles and contact lenses; walking frames and crutches; parts or accessories suitable for use solely or principally with any of the goods specified above. Repairs to medical equipment are subject to 13.5%.
		23	
	Children's car seats	13.5	
5	Transport of passengers (+see n° VI)	[ex]	
6	Books	0	Printed books, atlases, children's picture, colouring and music books
		9	Electronically supplied books
		13.5	Brochures, leaflets, programmes, catalogues, directories, maps and printed music (excluding matter devoted to advertising)
		Books on other physical means of support	23
	Newspapers	9	In printed form or electronically supplied.
	Periodicals	9	
7	Admission to cultural services (shows, cinema, theatre)	[ex]	Supplies by public bodies (bodies governed by public law or by other cultural bodies)
		13.5	In the case of admissions to musical shows or theatre, the 9% reduced rate applies where facilities for the consumption of food or drink are available during all or part of the performance.

	Admission to amusement parks	13.5	
8	Pay TV/ cable TV	23	
	TV licence	[ex]	
9	Writers, composers, etc.	23	
10	Social housing	13.5	
10a	Renovation and repairing of private dwellings	13.5	
10b	Window cleaning and cleaning in private households	13.5	
11	Agricultural inputs	0	Supplies of certain fertilisers in units of not less than 10 kg; animal feeding stuff, excluding feeding stuff which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets; seeds, plants, trees, spores, bulbs, tubers, tuberous roots, corms, crowns and rhizomes, of a kind used for sowing in order to produce food.
		4.8	Livestock and live horses normally intended for use in agricultural production
		13.5	Services consisting of any of the following: field work, including reaping, mowing, threshing, baling, harvesting, sowing and planting; stock-minding, stock-rearing, farm relief services and farm advisory services (other than farm accountancy or farm management services); disinfecting and ensilage of agricultural products; destroying weeds and pests, and dusting and spraying crops and land; lopping, tree felling and similar forestry services.
		23	
12	Hotel accommodation	13.5	
12a	Restaurant and catering services	[ex]	Catering services supplied to patients in a hospital or students at their school
		13.5	All beverages are excluded
13	Admission to sporting events	[ex]	
14	Use of sporting facilities	9	The 9% reduced rate applies except where the supply is made by non-profit making organisations.
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	[ex]	
16	Supplies by undertakers and cremation services	[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	[ex]	Professional medical care services that, on 1 January 2010, were recognised by the Revenue Commissioners as exempt activities.
		13.5	
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	13.5	Street cleaning and refuse collecting is subject to 13.5%, while waste treatment is subject to 23%.
19	Minor repairing (including mending and alteration) of:		
		Bicycles	13.5
		Shoes and leather goods Clothing and household linen	13.5 13.5
20	Domestic care services	[ex]	
21	Hairdressing	13.5	

GOODS and SERVICES	VAT-Rate	Comments
Alcoholic beverages		
Spirits	23	

Wine	23	
Beer	23	
<b>Non-alcoholic beverages</b>		
Mineral water	23	
Lemonade	23	
Fruit juices	23	
<b>Clothing</b>		
Adults	23	
Children	0	
Children nappies	0	
<b>Footwear</b>		
Adults	23	
Children	0	
Tobacco	23	
Hifi-Video	23	
Computer, smartphones	23	
E-books	9	
Household electrical appliances	23	
Furniture	23	
Furs	23	
Jewels	23	
<b>Telecommunication services</b>		
Phone/ fax/ telex/etc.	23	
Pay TV/ cable TV	23	
TV licence	[ex]	
<b>Energy products</b>		
Natural gas	13.5	
Electricity	13.5	
District heating	13.5	
Firewood	13.5	
Timber for industrial use	23	
<b>Petroleum products</b>		
Petrol (unleaded)	23	
Diesel fuel	23	
LPG	23	
Heating oil	13.5	
Lubricants	23	
<b>Motor vehicles</b>		
<b>Passenger transport (domestic)</b>		
Air	[ex]	
Sea	[ex]	
Inland waterway	[ex]	
Rail	[ex]	
Road	[ex]	
<b>Passenger transport (international)</b>		
Air	0	
Sea	0	
Inland waterway	0	
Rail	0	
Road	0	
Travel agencies	23	
	[m]	
Hotels	13.5	
Take away	13.5	
<b>Bars and cafés</b>		
Bars and cafés	13.5	
Night clubs	23	
Alcoholic beverages	23	
<b>Consumption on board ships, aircraft or trains</b>		
Goods	23	
Services	0	Services relating to aircraft and vessels
<b>Cut flowers and plants</b>		
Decorative use	13.5	
Food production	0	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	13.5	
Renovation and repairing (category 10a/Annex III)	13.5	
	[ex]	
Building land	13.5	Building land that has been subjected to development
Supplies of new buildings	13.5	
Construction work on new buildings	13.5	

<b>Agricultural Inputs</b>		
<i>Pesticides and plant protection materials</i>	23	
<i>Fertilisers</i>	0	Supplies of certain fertilisers in units of not less than 10 kg
	23	
<b>Treatment of waste and waste water</b>	[-]	
	13.5	
<b>Collection of household waste etc.</b>	[-]	
	13.5	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex]	
	23	
<i>Coins (currency)</i>	[ex]	
<i>Jewellery, gold plate, medals, tools</i>	23	
<b>Services supplied by lawyers</b>	23	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	13.5	Applies to works of art and antiques
	23	
	[m]	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	13.5	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	13.5	

**The parking rate of 13.5% applies to:**

1. Fuel for power and heating, coal, peat, timber, electricity, gas (for heating and lighting, not including auto LPG), heating oil.
2. Non-residential property.
3. Building services related to non-residential property, including installation where material is not a significant part of the value of the service.
4. Routine cleaning of non-residential property.
5. Concrete and concrete blocks.
6. Tour guide services.
7. Short-term (less than 5 weeks) hire 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.
8. Repair and maintenance of cars, other vehicles, vessels and aircraft.
9. Health studio services.
10. Jockeys' services.
11. Photographic services including photographic prints.
12. Car driving instruction.
13. Veterinary services.
14. Artificial insemination services for animals and the sale of livestock semen.
15. Works of art and antiques.

**The super-reduced rate of 4.8% applies to:**

Livestock and horses normally intended for use in the preparation of foodstuffs or in agricultural production.

**The zero rate applies to:**

1. Supplies of printed books and booklets, including atlases, but excluding:
  - (a) newspapers, periodicals, brochures, catalogues, directories and programmes,
  - (b) books of stationery, cheque books and similar products,
  - (c) diaries, organisers, yearbooks, planners and similar products the total area of whose pages consist of 25 per cent or more of blank spaces for the recording of information,
  - (d) albums and similar products, and
  - (e) books of stamps, tickets or coupons.
2. 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).
3. Supplies of seeds, plants, trees, etc. used for food production.
4. Supplies of certain fertilisers in units of not less than 10 kg.
5. Supplies of animal feeding stuffs excluding medicine which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets.
6. Supplies of orally administered medicines for human consumption.
7. Supplies of orally administered medicines for animal consumption excluding medicine which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets.
8. Supplies of sanitary towels and sanitary tampons.

9. 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).
10. 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).
11. Supplies of wax candles and night-lights that are white and cylindrical, excluding candles and night-lights that are decorated, spiralled, tapered or perfumed.
12. Services provided by the Commissioners of Irish Lights in connection with the operation of lightships, lighthouses or other navigational aids.
13. Life saving services provided by the Royal National Lifeboat Institution including the organisation and maintenance of the lifeboat service.
14. Services relating to vessels and aircraft.

GREECE

	Category	VAT-Rate	Comments
1	Foodstuffs	13 24	
2	Water supplies	[ex] 13 24	The supply of irrigation water by specific public entities of public and private law (not publicly owned companies) and local self-administration authorities to their members
3	Pharmaceutical products	6 13 24	Especially for tariff headings 3002, 3003 and 3004 (as referred to in the Commission Implementing Regulation (EU) No 1101/2014 of 16 October 2014)  Glands and other organs for organotherapeutic uses; heparin and its salts; human blood; animal blood; antisera, other blood fractions and immunological products; vaccines for animals; medicines not for human; wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices); the following pharmaceutical goods: (a) sterile surgical catgut and sterile tissue adhesives for surgical wound closure; (b) sterile laminaria and sterile laminaria tents; (c) sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers; (d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient; (e) blood-grouping reagents; (f) dental cements and other dental fillings; bone reconstruction cements; (g) first-aid boxes and kits; (h) chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides; (i) gel preparations designed to be used in human or veterinary medicine as a lubricant; (j) waste pharmaceuticals; and (k) appliances identifiable for ostomy use.  If not specified under 6%or 13%.
4	Medical equipment for disabled persons	13 24	Lifting equipment, carriages and other vehicles for disabled persons, and backrests, parts and accessories thereof; orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids; raised lavatory seats; baths for disabled persons; mastectomy brassieres and swimwear; computer software programs; Braille printers; Braille wristwatches; Braille drawing boards and instruments for measuring length; walking sticks (white and electronic); Braille 4-track cassette recorders; blood glucose test strips; bath seats; iron chelation pumps for patients with thalassemia;  tracheostomy systems, tubes and filters ; walking frames; tripods; visual signalling apparatus light signal reception apparatus; Braille display and scanner; Braille note taker; mobile phone software in Greek and foreign languages; Braille drawing frames for visually impaired people; compression socks; prosthetic socks; haemodialysis, hemofiltration, hemodiafiltration and plasmapheresis filters; fluid collection pouches for filtering process during haemodialysis; Y-connectors and venepuncture sets for haemodialysis; ampules of bicarbonates; titanium connectors; connecting and drain tubes, drainage bags; connecting tapes, clamps; smart PD cases ; medical consumables for colostomy for use by disabled people  If not specified under 13%
	Children's car seats	24 24	
5	Transport of passengers (+see n° VI)	0 24	International passenger transport by plane or ship and its supporting services are exempted.
6	Books	6 24	Especially for tariff headings 4901 and 4903.
	Books on other physical means of support	24 6	
	Newspapers	24	Printed newspapers and periodicals of tariff heading 4902 are subject to the reduced VAT rate even if they are illustrated or contain advertisements. However, when these are not of this tariff code or are digitalised (i.e. CD) or even downloaded from the internet, they are subject to the standard VAT rate.
	Periodicals	6 24	
7	Admission to cultural services (shows, cinema, theatre etc.)	6 24	Theatre plays and concerts

	Admission to amusement parks	24	
8	Pay TV/ cable TV	[ex] 24	Public radio and public TV services, excluding those of a commercial nature
	TV licence	[-]	
9	Writers, composers, etc.	24	
10	Social housing	[ex] 24	Exemption granted for first private dwelling
10a	Renovation and repairing of private dwellings	24	
10b	Window cleaning and cleaning in private households	24	
11	Agricultural inputs	13 24	Certain inputs mentioned in Annex III to the VAT Code, as amended by Law 4334/2015 (e.g. live plants)
12	Hotel accommodation	13	
12a	Restaurant and catering services	24	
13	Admission to sporting events	24	
14	Use of sporting facilities	24	
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	[ex] 13 24	The supply of services by old people's homes in the framework of social wellbeing, in so far as those supplies are not exempt pursuant to Article 22 of the Greek VAT Code (Law no 2859/2000).
16	Supplies by undertakers and cremation services	24	
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	[ex] 24	Including services provided by dentists, dental technicians, psychologists, midwives, nurses, physiotherapists, speech and occupational therapists.
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	[-] 24	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	24	
	Shoes and leather goods	24	
	Clothing and household linen	24	
20	Domestic care services	13	
21	Hairdressing	24	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
Spirits	24	
Wine	24	
Beer	24	
<b>Non-alcoholic beverages</b>		
Mineral water	13	
Lemonade	24	
Fruit juices	24	
<b>Clothing</b>		
Adults	24	
Children	24	
Children nappies	24	
<b>Footwear</b>		
Adults	24	
Children	24	
Tobacco	24	
Hifi-Video	24	
Computer, smartphones	24	
E-books	24	
Household electrical appliances	24	
Furniture	24	
Furs	24	
Jewels	24	
<b>Telecommunication services</b>		
Phone/ fax/ telex/etc.	24	
Pay TV/ cable TV	[ex] 24	
TV licence	[-]	
<b>Energy products</b>		
Natural gas	6	
Electricity	6	
District heating	6	
Firewood	24	
Timber for industrial use	24	
<b>Petroleum products</b>		
Petrol (unleaded)	24	
Diesel fuel	24	
LPG	24	



<i>Heating oil</i>	24	
<i>Lubricants</i>	24	
<b>Motor vehicles</b>	24	
<b>Passenger transport (domestic)</b>		
<i>Air</i>	24	
<i>Sea</i>	24	
<i>Inland waterway</i>	24	
<i>Rail</i>	24	
<i>Road</i>	24	

<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	24	
<i>Rail</i>	24	
<i>Road</i>	24	
<b>Travel agencies</b>	24	
	[m]	
<b>Hotels</b>	13	
<b>Take away</b>	13	
	24	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	24	
<i>Night clubs</i>	24	
<i>Alcoholic beverages</i>	24	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>	24	
<i>Services</i>	24	
<b>Cut flowers and plants</b>		
<i>Decorative use</i>	24	
<i>Food production</i>	13	
	24	
<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	24	
<i>Renovation and repairing (category 10a/Annex III)</i>	24	
	[ex]	
<i>Building land</i>	24	The standard VAT rate is applied on building land on which a building of either more than 3 floors or more than 500m <sup>2</sup> is about to be built based on an engineer's plan that has been approved by the urban planning authorities
<i>Supplies of new buildings</i>	24	
<i>Construction work on new buildings</i>	24	
<b>Agricultural Inputs</b>		
<i>Pesticides and plant protection materials</i>	24	
<i>Fertilisers</i>	24	
<b>Treatment of waste and waste water</b>	24	
<b>Collection of household waste etc.</b>	[-]	These services are out of scope of VAT when supplied by public authorities
	24	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex]	
<i>Coins (currency)</i>	[ex]	
<i>Jewellery, gold plate, medals, tools</i>	24	
<b>Services supplied by lawyers</b>	24	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	24	
	[m]	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	24	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	24	

**Geographical features of the application of VAT in the EU:**

According to Article 120 of the VAT Directive, Greece currently applies rates 30% lower than the corresponding rate applied in the mainland to the islands of Leros, Lesbos, Kos, Samos and Chios.  
The lower VAT rates applied in these Greek Islands are 4% (super-reduced rate), 9% (reduced rate) and 17% (standard rate).  
The lower VAT rates will be valid until 31.12.2019.

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

**SPAIN**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	4 10	Bread; bread-making flours; milk; cheese; eggs; fruits, vegetables, tubers and cereals
2	Water supplies	10	
3	Pharmaceutical products	4 10 21	Medicinal products for human use, pharmaceutical forms, pharmaceutical compounding products and official preparations.  Medical products for veterinary uses; napkins, tampons, panty liners, condoms and other non-medical contraception.
4	Medical equipment for disabled persons	4  10 21	Adapted vehicles for persons with restricted mobility; prosthesis, orthosis and internal implants for disabled people; repair services of cars and wheelchairs for disabled people and the services adapting taxis for their use by disabled people.
	Children's car seats	21	
5	Transport of passengers (+see n° VI)	10	
6	Books	4 21	Books, newspapers and magazines not containing only or mainly advertising (not more than 75 percent of their revenue obtained by advertising), as well as ancillary elements supplied jointly with these goods through a flat price are subject to 4%.  4% applies as well to albums, musical scores, maps, and drawing pads, except for electronic goods and devices.
	Books on other physical means of support	4	
	Newspapers	4 21	
	Periodicals	4 21	
7	Admission to cultural services (shows, cinema, theatre)	[ex] 10 21	Supplied by bodies governed by public law or by other organisations that can qualify as charitable under the Member State legislation  Tickets to live performances (theatre, dance and music) and cinema
		Admission to amusement parks	
	Pay TV/ cable TV TV licence	21 21	
9	Writers, composers, etc.	10 21	Services provided by performing artists, directors and technicians

10	Social housing	4	Dwellings qualified by the administration for official protection in a special regime or of social promotion, when the supplies are made by their promoters, including garages and annexes located in the same building which are jointly conveyed with such buildings. For these purposes, the number of parking spaces may not exceed two units, leasing with purchase option of dwellings qualified by the administration for official protection in a special regime or of social promotion, including garages and annexes located in the same building which is jointly conveyed with such buildings.
		10	
10a	Renovation and repairing of private dwellings	10	Renovation and repairing of private dwellings completed at least 2 years ago
10b	Window cleaning and cleaning in private households	21	
11	Agricultural inputs	10	
12	Hotel accommodation	10	
12a	Restaurant and catering services	10	
13	Admission to sporting events	10 21	Only to the amateur sporting events.
14	Use of sporting facilities	21 [ex]	
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	4	Assistance services for the promotion of personal autonomy and care for dependent people, as long as they are provided in concerted places or residences or through a price deriving from a public tender attributed to the providing company or as a consequence of an economic service linked to such services which covers more than 75% of the price in application, in both cases, of the legal provisions.
		10 [ex]	Only to not accessory supply of goods.
16	Supplies by undertakers and cremation services	21	
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]	
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	10	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	21	
	Shoes and leather goods	21	
	Clothing and household linen	21	
20	Domestic care services	4 21	
21	Hairdressing	21	

GOODS and SERVICES	VAT-Rate	Comments
Alcoholic beverages		
Spirits	21	

<i>Wine</i>	21	
<i>Beer</i>	21	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	10	
<i>Lemonade</i>	10	
<i>Fruit juices</i>	10	
<b>Clothing</b>		
<i>Adults</i>	21	
<i>Children</i>	21	
<i>Children nappies</i>	21	
<b>Footwear</b>		
<i>Adults</i>	21	
<i>Children</i>	21	
<b>Tobacco</b>	21	
<b>Hifi-Video</b>	21	
<b>Computer, smartphones</b>	21	
<b>E-books</b>	21	
<b>Household electrical appliances</b>	21	
<b>Furniture</b>	21	
<b>Furs</b>	21	
<b>Jewels</b>	21	

<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	21	
<i>Pay TV/ cable TV</i>	21	
<i>TV licence</i>	21	
<b>Energy products</b>		
<i>Natural gas</i>	21	
<i>Electricity</i>	21	
<i>District heating</i>	21	
<i>Firewood</i>	21	
<i>Timber for industrial use</i>	21	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	21	
<i>Diesel fuel</i>	21	
<i>LPG</i>	21	
<i>Heating oil</i>	21	
<i>Lubricants</i>	21	
<b>Motor vehicles</b>		
	21	
<b>Passenger transport (domestic)</b>		
<i>Air</i>	10	
<i>Sea</i>	10	
<i>Inland waterway</i>	10	
<i>Rail</i>	10	
<i>Road</i>	10	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	10	
<i>Rail</i>	10	
<i>Road</i>	10	
<b>Travel agencies</b>	21	
	[m]	
<b>Hotels</b>	10	
<b>Take away</b>	10	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	10	
<i>Night clubs</i>	10	
<i>Alcoholic beverages</i>	10	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>	21	
<i>Services</i>	21	
<b>Cut flowers and plants</b>		
<i>Decorative use</i>	21	
<i>Food production</i>	10	

<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	4	Dwellings qualified by the administration for official protection in a special regime or of social promotion, when the supplies are made by their promoters, including garages and annexes located in the same building which are jointly conveyed with such buildings. For these purpose, the number of parking spaces may not exceed two units, leasing with purchase option of dwellings qualified by the administration for official protection in a special regime or of social promotion, including garages and annexes located in the same building which is jointly conveyed with such buildings.
	10	
<i>Renovation and repairing (category 10a/Annex III)</i>	10	Bricklaying work for the repair of private dwellings
<i>Building land</i>	21	
<i>Supplies of new buildings</i>	10	If the following conditions are met: The recipient is an individual, not an entrepreneur or professional and referred for private use; the construction or rehabilitation of housing referred to the works have completed at least two years before the start.
	21	
<i>Construction work on new buildings</i>	4	See above at "Social Housing"
	10	
<b>Agricultural Inputs</b>		
<i>Pesticides and plant protection materials</i>	10	
<i>Fertilisers</i>	10	
<b>Treatment of waste and waste water</b>	10	
<b>Collection of household waste etc.</b>	10	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex] 0	
	21	
<i>Coins (currency)</i>	[ex] 0	
	21	
<i>Jewellery, gold plate, medals, tools</i>	21	
<b>Services supplied by lawyers</b>	21	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	21	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	10	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	10	

**The super-reduced rate of 4% applies to:**

1. Basic foodstuffs such as bread, milk, cheese, eggs, fruit and vegetables
2. Certain medicines
3. Certain books (including free supplement), newspapers and periodicals
4. Books on other physical means of support
5. Subsidised housing under certain conditions
6. Certain social services
7. Domestic care services such as home help and care of the

young, elderly, sick or disabled

8. Adapted vehicles for people with restricted mobility.

***Geographical features of the application of VAT in the EU:***

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



FRANCE

	Category	VAT-Rate	Comments
1	Foodstuffs	2.1	Livestock intended for use as foodstuff to non-taxable persons including farmers taxed under the special flat-rate scheme
		5.5	Water and soft drinks (if the container allows for conservation) as well as products intended for human consumption with the exception of the following products: a) confectionery products; b) chocolate (except black and plain milk chocolate, chocolate candy, cocoa beans and cocoa butter) and composite products containing chocolate or cocoa; c) margarines and vegetable fats; d) caviar
		10	Simple foods or compounds used for feeding livestock, barnyard animals, farmed fish for human consumption and bees, as well as products used in the composition of these foods
		20	For human and animal consumption, live animals, seeds, plants and ingredients for preparation of foodstuffs or normally used to supplement foodstuffs. Excluding alcoholic beverages.
2	Water supplies	5.5	
3	Pharmaceutical products	2.1	Reimbursed pharmaceutical products, namely medicines, drugs or pharmaceutical products defined in Article L. 5121 -8 of Code of public health, which fulfil the conditions of Article L. 162-17 of the French social security code, or which are approved in accordance with Articles L. 5123-2 and L. 5123-3 of the Code of public health and on the products referred to in 1 °, 3 °, 4 ° and 5 ° of Article L. 1221-8 of the Code of public health and medicinal products subject to temporary authorisation for use referred to in Article L. 5121-12 of the Code of public health.
		5.5	Sanitary protection for women
		10	Non-reimbursed pharmaceutical products, namely pharmacy and pharmaceutical drugs or products for use in human medicine and subject to the authorisation provided for in Article L. 5121-8 of the Code of public health.
		20	
4	Medical equipment for disabled persons	5.5	
	Children's car seats	20	
5	Transport of passengers (+see n° VI)	10	
6	Books	5.5	
		20	Books which have a pornographic character or may incite violence
	Books on other physical means of support	5.5	
	Newspapers	2.1	20% applies to books, newspapers and periodicals containing mainly publicity, private advertisements, obscene or pornographic material;
		20	2.1% applies to newspapers and periodicals of general interest with a direct connection to current affairs; it also applies to digital press.
Periodicals	2.1		
	20		
7	Admission to cultural services (shows, cinema, theatre)	2.1	Theatrical performances and circus performances featuring original creations exclusively designed and produced by the company and using the regular services of a group of musicians, excluding pornographic theatrical performances, only for the first 140 performances
		5.5	Cinema, theatrical performances, circus performances featuring original creations exclusively designed and produced by the company and using the regular services of a group of musicians, excluding pornographic theatrical performances
		10	Admission to other cultural services (e.g. fairs, zoological and botanical gardens, museums, monuments, caves and sites, cultural exhibitions)
	Admission to amusement parks	20	
		20	Amusement parks which do not illustrate any cultural topic
8	Pay TV/ cable TV TV licence	10	
		2.1	
9	Writers, composers, etc.	10	Since 01.01.2014 these services are taxed at 10%, according to article 279 of the General Tax Code.
10	Social housing	5.5	The building land, the construction and some works for social housing
		10	The rest of the social housing works (cf. article articles 278 sexies and 278 sexies A of GTC)
		20	
10a	Renovation and repairing of private dwellings	5.5	Energetic improvement works (cf. article 278-0 bis of GTC).
		10	The rest of the renovation and repair works in private dwellings older than two years (cf. article 279-0 bis of GTC).
		20	

10b	Window cleaning and cleaning in private households	10 20	If the associated works are also at reduced rate and if they concern dwellings completed since more than 2 years
11	Agricultural inputs	10 20	Products from agriculture, fisheries, fish farming and poultry undergone any transformation, which are not normally intended for use in the preparation of foodstuffs or in agricultural production; fertilisers and liming materials listed in Annex I to Regulation (EC) No 889/2008 of 5 September 2008, fertilisers or growing media authorised for sale in accordance with Article L. 255-2 of the Rural and Maritime Fishing Code; plant protection products mentioned in Annex II to Regulation (EC) No 889/2008 of 5 September 2008
12	Hotel accommodation	10	
12a	Restaurant and catering services	5.5 10	School canteens Alcoholic beverages are subject to the standard rate
13	Admission to sporting events	[ex] 5.5	
14	Use of sporting facilities	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	20	
16	Supplies by undertakers and cremation services	20	
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	[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	10 20	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	20	
	Shoes and leather goods	20	
	Clothing and household linen	20	
20	Domestic care services	5.5 10	
21	Hairdressing	20	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	20	
<i>Wine</i>	20	
<i>Beer</i>	20	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	5.5 10	If the container allows for conservation for immediate consumption
<i>Lemonade</i>	5.5 10	If the container allows for conservation for immediate consumption
<i>Fruit juices</i>	5.5 10	If the container allows for conservation for immediate consumption
<b>Clothing</b>		
<i>Adults</i>	20	
<i>Children</i>	20	
<i>Children nappies</i>	20	
<b>Footwear</b>		
<i>Adults</i>	20	
<i>Children</i>	20	
<b>Tobacco</b>	20	
<b>Hifi-Video</b>	20	
<b>Computer, smartphones</b>	20	
<b>E-books</b>	5.5 20	Books, newspapers and periodicals containing mainly publicity, private advertisements, obscene or pornographic material
<b>Household electrical appliances</b>	20	
<b>Furniture</b>	20	
<b>Furs</b>	20	
<b>Jewels</b>	20	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	20	
<i>Pay TV/ cable TV</i>	10	
<i>TV licence</i>	2.1	
<b>Energy products</b>		
<i>Natural gas</i>	5.5 20	For the subscription part of the bill
<i>Electricity</i>	5.5 20	For the subscription part of the bill
<i>District heating</i>	5.5	For the subscription part of the bill.

	20	
<i>Firewood</i>	10	
<i>Timber for industrial use</i>	20	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	20	
<i>Diesel fuel</i>	20	
<i>LPG</i>	20	
<i>Heating oil</i>	20	
<i>Lubricants</i>	20	
<b>Motor vehicles</b>	20	

<b>Passenger transport (domestic)</b>		
Air	10	
Sea	10	
Inland waterway	10	
Rail	10	
Road	10	
<b>Passenger transport (international)</b>		
Air	0	
Sea	0	
Inland waterway	10	
Rail	0	
Road	[ex] 10	Only for transport from and to another country of groups of at least ten foreign travellers (excluding organised tourist trips)
<b>Travel agencies</b>	20	
	[m]	
<b>Hotels</b>	10	
<b>Take away</b>	10	
<b>Bars and cafés</b>		
Bars and cafés	10	Except supply of alcoholic beverages
Night clubs	10	Except supply of alcoholic beverages
Alcoholic beverages	20	
<b>Consumption on board ships, aircraft or trains</b>		
Goods	20	
Services	20	
<b>Cut flowers and plants</b>		
Decorative use	10	
Food production	5.5	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	5.5 10 20	Buildings and connected operations covered by social policy programs
Renovation and repairing (category 10a/Annex III)	5.5 10 20	Buildings and connected operations covered by social policy programs; renovation and repairing of private dwellings completed since at least 2 years
Building land	20	
Supplies of new buildings	20	
Construction work on new buildings	20	
<b>Agricultural Inputs</b>		
Pesticides and plant protection materials	10 20	
Fertilisers	10 20	Fertilisers and liming materials listed in Annex I to Regulation (EC) No 889/2008 of 5 September 2008, fertilisers or growing media authorised for sale in accordance with Article L. 255-2 of the Rural and Maritime Fishing Code
Treatment of waste and waste water	10 20	
Collection of household waste etc.	10	
<b>Arrangements for the taxation of gold</b>		
Ingots and bars	[ex] 20	
Coins (currency)	[ex] 20	
Jewellery, gold plate, medals, tools	20	
Services supplied by lawyers	20	
<b>Taxation of works of art, collector's items and antiques</b>		
Works of art, collector's items and antiques	20 [m]	
Rate on importation (Article 103 of the Directive 2006/112/EC)	5.5	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	5.5	Supply of works of art by their creator or his successors in title.
	10	Supply of works of art, on an occasional basis

***The super-reduced rate of 2.1% applies to:***

1. Livestock intended for use as foodstuff to non-taxable persons including farmers taxed under the special flat-rate scheme
2. Some pharmaceutical products
3. Newspapers and periodicals of general interest with a direct connection to current affairs; digital press.
4. Public television licence fees
5. Admission to certain cultural services for the first 140 performances.

***Geographical features of the application of VAT in the EU:***

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

a) Corsica

0.90%: the first performances of certain shows, the sales of live animals intended for use as foodstuff to persons/entities not liable to pay VAT;

2.10%: some goods supplied in Corsica and some services to which the reduced rates are applicable in mainland France;

10%: construction works, agricultural equipment, certain supplies of furnished lodging, 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, the standard rate of 8.5% and a reduced rate of 2.10% are applicable; the rates of 1.05 % and 1.75 % are also applicable respectively to the press and the first performances of certain shows, and to certain sales of animals for slaughter.

c) Monaco

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

## CROATIA

	Category	VAT-Rate	Comments
1	Foodstuffs	5	All types of bread and all types of milk (cow, sheep, goat) placed on the market under the same name in the liquid state, fresh, pasteurised, homogenised, condensed (other than sour milk, yoghurt, kefir, chocolate milk and other milk products), substitute for mother's milk.
		13	Edible oils and fats of vegetable or animal origin, baby food and processed cereal-based food for infants and young children and food for animals other than pet food, live animals, fresh or chilled meat and edible offal, fresh or chilled fish, molluscs or other aquatic invertebrates, fresh or chilled crustaceans, fresh and dried fruit and nuts, fresh or chilled vegetables, roots and tubers, including dried leguminous vegetables, fresh poultry eggs in shell.
		25	White sugar from cane or beet in crystalline form.
2	Water supplies	13	Supply of water (in terms of public supply and public drainage under special regulation) other than bottled or packaged water
		25	Marketed water in bottles or any other packaging.
3	Pharmaceutical products	5	Medicines which have the approval of the competent authority for medicines and medicinal products.
		25	
4	Medical equipment for disabled persons	5	Medical equipment, aids and other appliances normally intended to alleviate or treat disability, for the exclusive personal use of the disabled, as prescribed by the Ordinance on orthopedic and other aids of the Croatian Health Insurance Institute.
		25	
	Children's car seats	13	
5	Transport of passengers (+see n° VI)	25	

6	Books	5	Books of professional, scientific, artistic, cultural or educational content, textbooks for education, for primary, secondary and tertiary education, other than those that contain, in whole or for the most part, advertisements or serve for advertising, and other than those that contain, in whole or for the most part, video recording or music content.
		25	
	Books on other physical means of support	5	
	Newspapers	5	Daily printed newspapers issued by publishers having a status of media, excluding newspapers that, in their entirety or mainly, contain advertisements or serve for advertising purposes.
		13	Newspapers issued periodically by publishers having a status of media or by publishers for which there is no obligation to adopt the status of media under a special regulation, excluding newspapers that, in their entirety or mainly, (a) contain advertisements or serve for advertising purposes or (b) contain video recording or music content.
		25	
	Periodicals	5	Scientific periodicals
		13	Periodicals issued periodically by publishers having a status of media or by publishers for which there is no obligation to adopt the status of media under a special regulation, excluding periodicals that, in their entirety or mainly, (a) contain advertisements or serve for advertising purposes or (b) contain video recording or music content.
		25	
7	Admission to cultural services (shows, cinema, theatre)	5	Applies only to cinemas (film shows) Tickets for concerts
		13	
		25	
	Admission to amusement parks	25	
8	Pay TV/ cable TV	[ex]	Activities, other than those of a commercial nature, carried out by public radio and television bodies.
		25	
	TV licence	N/A	
9	Writers, composers etc.	13	Services and related copyright of writers, composers and performing artists who are members of relevant organisations for collective exercising of rights and supply those services under special regulations in the field of copyright and related rights with prior authorisation of the government authority competent for intellectual property.
		25	
10	Social housing	25	
10a	Renovation and repairing of private dwellings	25	
10b	Window cleaning and cleaning in private households	25	
11	Agricultural inputs	13	Seedlings, seeds, fertilisers, pesticides and other agrochemical products.





12	Hotel accommodation	13	Accommodation services or accommodation with breakfast, half board or full board in hotels and similar facilities, including holiday accommodation, rental of premises in recreation camps or in places designated for camping and accommodation in nautical tourism facilities on water.
		25	
12a	Restaurant and catering services	25	
13	Admission to sporting events	25	
14	Use of sporting facilities	[ex ]	Supply of certain services closely linked to sport or physical education by non-profit-making legal persons to persons doing sports or taking part in physical education.
		25	
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	25	
16	Supplies by undertakers and cremation services	13	Supplies of urns and coffins.
		25	
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	25	
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	13	Public service of collecting mixed communal waste, biodegradable communal waste and separate waste collection according to a special regulation.
		25	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	25	
	Shoes and leather goods	25	
	Clothing and household linen	25	
20	Domestic care services	25	
21	Hairdressing	25	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	25	
<i>Wine</i>	25	
<i>Beer</i>	25	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	25	
<i>Lemonade</i>	25	
<i>Fruit juices</i>	25	
<b>Clothing</b>		
<i>Adults</i>	25	
<i>Children</i>	25	
<i>Children nappies</i>	25	
<b>Footwear</b>		
<i>Adults</i>	25	
<i>Children</i>	25	
<b>Tobacco</b>	25	
<b>Hifi-Video</b>	25	

<b>Computer, smartphones</b>	25	
<b>E-books</b>	5	
<b>Household electrical appliances</b>	25	
<b>Furniture</b>	25	
<b>Furs</b>	25	
<b>Jewels</b>	25	

<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	25	
<i>Pay TV/ cable TV</i>	[ex]	Public radio and TV broadcasting, excluding those of a commercial nature
<i>TV licence</i>	25	
	N/A	
<b>Energy products</b>		
<i>Natural gas</i>	25	
<i>Electricity</i>	13	Delivery of electricity towards other supplier or end-user, including fees related to the delivery.
	25	
<i>District heating</i>	25	
<i>Firewood</i>	25	
<i>Timber for industrial use</i>	25	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	25	
<i>Diesel fuel</i>	25	
<i>LPG</i>	25	
<i>Heating oil</i>	25	
<i>Lubricants</i>	25	
<b>Motor vehicles</b>	25	
<b>Passenger transport (domestic)</b>		
<i>Air</i>	25	
<i>Sea</i>	25	
<i>Inland waterway</i>	N/A	
<i>Rail</i>	25	
<i>Road</i>	25	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	N/A	
<i>Rail</i>	25	
<i>Road</i>	25	
<b>Travel agencies</b>	25	
	[m]	
<b>Hotels</b>	13	
<b>Take away</b>	25	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	25	
<i>Night clubs</i>	25	
<i>Alcoholic beverages</i>	25	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>	25	
<i>Services</i>	25	
<b>Cut flowers and plants</b>		
<i>Decorative use</i>	25	
<i>Food production</i>	25	
<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	25	
<i>Renovation and repairing (category 10a/Annex III)</i>	25	
<i>Building land</i>	25	
<i>Supplies of new buildings</i>	25	
<i>Construction work on new buildings</i>	25	

<b>Agricultural Inputs</b>		
<i>Pesticides and plant protection materials</i>	25	
<i>Fertilisers</i>	25	
<b>Treatment of waste and waste water</b>	25	
<b>Collection of household waste etc.</b>	25	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex] 25	
<i>Coins (currency)</i>	[ex] 25	
<i>Jewellery, gold plate, medals, tools</i>	25	
<b>Services supplied by lawyers</b>	25	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	25	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	[m] 25	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	N/A	

**ITALY**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>	
1	Foodstuffs	4	Supplies of fresh basil, rosemary, sage, oregano, fresh or chilled truffles Frozen, dried or preserved truffles dipped in salt water, sulphured water or water with other substances suitable for temporary preservation, but not prepared for immediate consumption.	
		5		
		10		
2	Water supplies	10		
3	Pharmaceutical products	10	Medicines for human and veterinary use, including homeopathic products; pharmaceutical substances and medication items the provision of which is compulsory for pharmacies in accordance with the official pharmacopoeia.	
		22		
4	Medical equipment for disabled persons	4	Orthopaedic instruments (including medical-surgical belts); devices and equipment for fractures (showers, slats and the like); devices and instruments for dentures, eyes and others; hearing aids and other hand held equipment to be carried by persons or to be inserted in the entity, to compensate for a deficiency or a disability; chairs and similar vehicles for the disabled, gas for therapeutic use; artificial kidneys; parts, spare parts and accessories intended exclusively for the goods mentioned above	
		22		
	Children's car seats	22		
5	Transport of passengers  (+see n° VI)	[ex]	Rail and Road transport can be exempted or subject to 10%	
		5	Supplies of urban passenger transport by means of vessels authorised to perform transport by sea and inland waterways (lake, river and lagoon), (L. no. 232/2016 article 1, par. 33)	
		10	Rail and Road transport can be exempted or subject to 10%	
6	Books	4	4% to newspapers and news magazines, dispatches from the press agencies, books, periodicals, Braille writings and audio-magnetic media for the blind and the visually impaired, e-books and all digital publications as newspapers, newsletters, periodicals, etc. which are issued by an electronic means and have an IBSN (International Standard Book Number) or ISSN (International Standard Serial Number); with the exclusion of pornographic newspapers and periodicals and catalogues different from those in the information library; printed music editions, printed maps, including printed globes.	
		22		
		Books on other physical means of support		4
		22		
		Newspapers		4
22				
Periodicals	4			
22				
7	Admission to cultural services (shows, cinema, theatre)	10		

	Admission to amusement parks	22	
8	Pay TV/ cable TV	22	
	TV licence	4	

9	Writers, composers, etc.	[ex] 22	
10	Social housing	4 10	Non-luxury housing in accordance with the criteria set forth by Decree of the Minister of Public Works N° 218 of 2 August 1969
10a	Renovation and repairing of private dwellings	10	
10b	Window cleaning and cleaning in private households	22	
11	Agricultural inputs	4 10 22	On organisms used in organic agriculture Phytopsanitary products; semen for artificial insemination of livestock; provision of services by agricultural machinery or aircraft provided to individual or associated agricultural firms
12	Hotel accommodation	10	
12a	Restaurant and catering services	10	
13	Admission to sporting events	10 22	
14	Use of sporting facilities	22	
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	[ex] 5 22	For certain health and social services provided to elderly people, adults suffering from occupational injuries and diseases, drug addicts, people living with AIDS, people suffering from mental or physical disabilities, minors even where involved in situations of maladjustment and deviancy, homeless asylum-seekers, inmates, women who are victims of trafficking for the purpose of sexual and labour exploitation.
16	Supplies by undertakers and cremation services	[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	[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	10	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	22	
	Shoes and leather goods	22	
	Clothing and household linen	22	
20	Domestic care services	[ex]	
21	Hairdressing	22	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	22	
<i>Wine</i>	22	
<i>Beer</i>	22	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	22	
<i>Lemonade</i>	22	
<i>Fruit juices</i>	22	
<b>Clothing</b>		

<i>Adults</i>	22	
<i>Children</i>	22	
<i>Children nappies</i>	22	
<b>Footwear</b>		
<i>Adults</i>	22	
<i>Children</i>	22	
<b>Tobacco</b>	22	
<b>Hifi-Video</b>	22	
<b>Computer, smartphones</b>	22	
<b>E-books</b>	4	E-books which have an ISBN (International Standard Book Number)
	22	
<b>Household electrical appliances</b>	22	
<b>Furniture</b>	22	
<b>Furs</b>	22	
<b>Jewels</b>	22	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	22	
<i>Pay TV/ cable TV</i>	22	
<i>TV licence</i>	4	
<b>Energy products</b>		
<i>Natural gas</i>	10	
<i>Electricity</i>	10	
<i>District heating</i>	22	
<i>Firewood</i>	10	
<i>Timber for industrial use</i>	22	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	22	
<i>Diesel fuel</i>	22	
<i>LPG</i>	22	
<i>Heating oil</i>	22	
<i>Lubricants</i>	22	
	4	On vehicles for the use of the disabled
<b>Motor vehicles</b>	22	
	[m]	The margin scheme applies to second-hand cars
<b>Passenger transport (domestic)</b>		
<i>Air</i>	10	
<i>Sea</i>	10	
<i>Inland waterway</i>	10	
<i>Rail</i>	[ex]	
	10	
<i>Road</i>	[ex]	
	10	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
<i>Rail</i>	0	
<i>Road</i>	0	
<b>Travel agencies</b>	22	
	[m]	
<b>Hotels</b>	10	
<b>Take away</b>	10	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	10	
<i>Night clubs</i>	22	
<i>Alcoholic beverages</i>	10	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>	0	
<i>Services</i>	0	



**Cut flowers and plants***Decorative use*

10

*Food production*

10

<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	4	Non-luxury housing in accordance with the criteria set forth by Decree of the Minister of Public Works N° 218 of 2 August 1969
	10	
<i>Renovation and repairing (category 10a/Annex III)</i>	10	
<i>Building land</i>	22	
	4	Only for first housing
<i>Supplies of new buildings</i>	10	Non luxurious dwellings according to the criteria referred to in decree by the Ministry of Public Works of 2 August 1969, published in the Official Gazette N° 218 of 27 August 1969, even if assigned as property leased to the shareholders of building cooperatives and heir consortia, even though not yet finished, provided that the original destination remains
	22	
<i>Construction work on new buildings</i>	4	Only for first housing
	10	
<b>Agricultural Inputs</b>		
<i>Pesticides and plant protection materials</i>	22	
<i>Fertilisers</i>	4	On organisms used in organic agriculture
<b>Treatment of waste and waste water</b>	10	Raising and discharge of water, used by remediation and irrigation consortia
	22	
<b>Collection of household waste etc.</b>	10	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex]	
	22	
<i>Coins (currency)</i>	[ex]	
	22	
<i>Jewellery, gold plate, medals, tools</i>	22	
<b>Services supplied by lawyers</b>	22	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	22	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	10	"Occasional sales" are taxable at the standard rate
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	10	"Occasional sales" are taxable at the standard rate

**The super-reduced rate of 4% applies to:**

1. Some food products;
2. Newspapers, and news magazines, dispatches from the press agencies, books, periodicals, even Braille writings and audio-magnetic media for the blind and the visually impaired; e-books and all digital publications as newspapers, newsletters, periodicals, etc. which is issued by an electronic means and has an ISBN (International Standard Book Number) or ISSN (International Standard Serial Number); with the exclusion of pornographic newspapers and periodicals and catalogues different from those in the information library; printed music editions, printed maps, including printed globes;
3. Supply of new buildings (only for first housing);
4. Construction work on new buildings (only for first housing);
5. Pesticides, natural and artificial fertilisers used in organic agriculture.

**Geographical features of the application of VAT in the EU:**

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

**CYPRUS**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	5 19	
2	Water supplies	5	
3	Pharmaceutical products	5	
4	Medical equipment for disabled persons ----- Children's car seats	5 5	
5	Transport of passengers (+see n° VI)	5 9 19	
6	Books	5	e-books
	Books on other physical means of support	19	
	Newspapers	5	
	Periodicals	5	
7	Admission to cultural services (shows, cinema, theatre)	5 [ex]	
	Admission to amusement parks	5	
8	Pay TV/ cable TV	19	
	----- TV licence	N/A	
9	Writers, composers, etc.	5	
10	Social housing	N/A	
10a	Renovation and repairing of private dwellings	5	
10b	Window cleaning and cleaning in private households	19	
11	Agricultural inputs	5 19	
12	Hotel accommodation	9	
12a	Restaurant and catering services	9	
13	Admission to sporting events	5	
14	Use of sporting facilities	5	
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	[ex]	
16	Supplies by undertakers and cremation services	5 19	Supply of coffins and funeral services
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	[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	5	
19	Minor repairing (including mending and alteration) of:		
	----- Bicycles	19	
	Shoes and leather goods	19	
	Clothing and household linen	19	
20	Domestic care services	19	
21	Hairdressing	5	

<b>GOODS and SERVICES</b>	<b>VAT-Rate</b>	<b>Comments</b>
<b>Alcoholic beverages</b>		
Spirits	19	
Wine	19	
Beer	19	
<b>Non-alcoholic beverages</b>		
Mineral water	5	
Lemonade	5	
Fruit juices	5	

<b>Clothing</b>		
Adults	19	
Children	19	
Children nappies	19	
<b>Footwear</b>		
Adults	19	
Children	19	
<b>Tobacco</b>	19	
<b>Hifi-Video</b>	19	
<b>Computer, smartphones</b>	19	
<b>E-books</b>	19	
<b>Household electrical appliances</b>	19	
<b>Furniture</b>	19	
<b>Furs</b>	19	
<b>Jewels</b>	19	
<b>Telecommunication services</b>		
Phone/ fax/ telex/etc.	19	
Pay TV/ cable TV	19	
TV licence	N/A	
<b>Energy products</b>		
Natural gas	19	
Electricity	19	
District heating	19	
Firewood	19	
Timber for industrial use	19	
<b>Petroleum products</b>		
Petrol (unleaded)	19	
Diesel fuel	19	
LPG	5	LPG in cylinders
Heating oil	19	
Lubricants	19	
<b>Motor vehicles</b>	19	
<b>Passenger transport (domestic)</b>		
Air	N/A	
Sea	9	
Inland waterway	N/A	
Rail	N/A	
Road	5	
	9	
<b>Passenger transport (international)</b>		
Air	0	
Sea	0	
Inland waterway	N/A	
Rail	N/A	
Road	0	
<b>Travel agencies</b>	19	
	[m]	
<b>Hotels</b>	9	
<b>Take away</b>	5	
	19	Soft drinks and alcoholic beverages
<b>Bars and cafés</b>		
Bars and cafés	9	Cafés
	19	
Night clubs	19	
Alcoholic beverages	19	
<b>Consumption on board ships, aircraft or trains</b>		
Goods	0	On international flights
Services	9	On intracommunity flights
	19	
<b>Cut flowers and plants</b>		
Decorative use	19	
Food production	5	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	5	

<i>Renovation and repairing (category 10a/Annex III)</i>	5	
<i>Building land</i>	[ex]	
<i>Supplies of new buildings</i>	19	
<i>Construction work on new buildings</i>	19	
<b>Agricultural inputs</b>		
<i>Pesticides and plant protection materials</i>	5	
<i>Fertilisers</i>	5	
<b>Treatment of waste and waste water</b>	5	

Collection of household waste etc.	[-] 5	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex]	
<i>Coins (currency)</i>	[ex]	
<i>Jewellery, gold plate, medals, tools</i>	19	
<b>Services supplied by lawyers</b>	19	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	5 [m]	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	5	Importation of goods of archaeological value (CN code 9706 00 00)
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	N/A	

**Geographical features of the application of VAT:**

Transactions originating in, or intended for, the United Kingdom's 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.

## LATVIA

	Category	VAT-Rate	Comments
1	Foodstuffs	5	Fruit, berries and vegetables, fresh, peeled, shelled, cut and packed but not cooked or otherwise prepared (e.g. frozen, salted, dried) referred to in the Annex to Value Added Tax Law.
		12	Specialised food products intended for infants.
		21	
2	Water supplies	21	
3	Pharmaceutical products	12	Medicinal products: a) registered in accordance with the registration procedure of the European Agency for the Evaluation of Medicinal Products; b) included in the list of medicinal products registered in the Republic of Latvia; c) for which the relevant permit of the State Agency of Medicines is issued; d) the registration of which is not necessary in accordance with the laws and regulations in the field of pharmacy.
		21	
4	Medical equipment	12	Supply of medical devices (also complementary parts, spare parts and accessories thereof) if they have been placed on the market in accordance with the procedures laid down in the laws and regulations regarding the registration of medical devices, and they are usually used for the treatment or relief of functional body disorders, as well as are intended only for individual use by persons with functional body disorders.
		21	
	Children's car seats	21	
5	Transport of passengers	[ex]	Transport of schoolchildren conducted by carriers licensed especially for this.
	(+see n° VI)	12	Inland transport.

6	Books	12	Supply of school literature and original literature issued in the form of printed publication or electronic publication (literary works – fiction, children’s literature, scientific and popular science literature, reference literature, religious literature, literary memoirs – and their translation), except the supply of the abovementioned literature online or via download.
	Books on other physical means of support	21	
	Newspapers	12	Newspapers in the form of printed or electronic publication issued not less than once in three months whose one-off circulation exceeds 100 copies (except for the supply of the abovementioned periodical publications online or by downloading them, publications of erotic and pornographic nature and publications whose thematic content and task is advertising or commercials).
	Periodicals	12	Magazines, newsletters and other periodical publications in the form of printed or electronic publication issued not less than once in three months whose one-off circulation exceeds 100 copies (except for the supply of the abovementioned periodical publications online or by downloading them, publications of erotic and pornographic nature and publications whose thematic content and task is advertising or commercials).
7	Admission to cultural services (shows, cinema, theatre)	[ex]	The following cultural services shall not be taxable: a) theatre and circus performances; b) concerts; c) events intended for children, events of amateur art groups and events intended for charity purposes; d) visits to State recognised museums, libraries, exhibitions, zoological gardens and botanical gardens and cultural and cultural education measures; e) services of provision of public access to and use of the information present in the library collection.
	Admission to amusement parks	21	Admissions to cinema (film shows)
8	Pay TV/ cable TV	21	
	TV licence	[-]	
9	Writers, composers, etc.	[ex]	The following services shall not be taxable: the royalties received by the author for his work and use thereof, as well as the consideration received by the performer and phonogram producer for the subject of related rights and use thereof.
10	Social housing	21	



10a	Renovation and repairing of private dwellings	21	
10b	Window cleaning and cleaning in private households	21	
11	Agricultural inputs	21	
12	Hotel accommodation	12	
12a	Restaurant and catering services	21	
13	Admission to sporting events	21	

14	Use of sporting facilities	21	
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	[ex]	The following supplies of goods and services shall not be taxable: social care, vocational and social rehabilitation, social assistance and social work services that are supplied to inhabitants by persons who are registered in the register of social service providers, as well as catering services which are supplied by a social service provider in accordance with its programmes.
16	Supplies by undertakers and cremation services	21	
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	[ex]	The following services shall not be taxable: 1. Medicinal services. 2. The following services related to medicine which are necessary to ensure the supply of medicinal services: a) transport of a patient; b) provision of catering services; c) accommodation; d) assessment of conformity; e) clinical diagnosis laboratory services. 3. The supplies of human organs, milk and human blood. 4. Dental services. 5. The supply of services by dental technicians and dental hygienists to a patient.
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	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	21	
	Shoes and leather goods	21	
	Clothing and household linen	21	
20	Domestic care services	21	
21	Hairdressing	21	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	21	
<i>Wine</i>	21	
<i>Beer</i>	21	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	21	
<i>Lemonade</i>	21	
<i>Fruit juices</i>	21	
<b>Clothing</b>		
<i>Adults</i>	21	
<i>Children</i>	21	
<i>Children nappies</i>	21	
<b>Footwear</b>		
<i>Adults</i>	21	
<i>Children</i>	21	
<b>Tobacco</b>	21	
<b>Hifi-Video</b>	21	
<b>Computer, smartphones</b>	21	

<b>E-books</b>	21	
<b>Household electrical appliances</b>	21	
<b>Furniture</b>	21	
<b>Furs</b>	21	
<b>Jewels</b>	21	

<b>Telecommunication services</b>		
Phone/ fax/ telex/etc.	21	
Pay TV/ cable TV	21	
TV licence	[-]	
<b>Energy products</b>		
Natural gas	21	
Electricity	21	
District heating	12	Supplies of thermal energy if the actual consumer is an inhabitant who purchases and consumes thermal energy for domestic needs.
	21	
Firewood	12	Supplies of the following firewood, if the actual consumer is an inhabitant who purchases and consumes firewood for domestic needs: a) wood in the form of round timber, logs, branches, bundles of branches or similar; b) wood chips or shavings; c) sawdust and wood residues; d) sawdust and wood residues in the form of agglomerated or non-agglomerated briquettes, granules or similar.
	21	
Timber for industrial use	21	
<b>Petroleum products</b>		
Petrol (unleaded)	21	
Diesel fuel	21	
LPG	21	
Heating oil	21	
Lubricants	21	
<b>Motor vehicles</b>		
	21	
<b>Passenger transport (domestic)</b>		
Air	12	
Sea	12	
Inland waterway	12	
Rail	12	
Road	12	
<b>Passenger transport (international)</b>		
Air	0	
Sea	0	
Inland waterway	0	
Rail	0	
Road	0	
Travel agencies	21	
	[m]	
Hotels	21	
Take away	21	
<b>Bars and cafés</b>		
Bars and cafés	21	
Night clubs	21	
Alcoholic beverages	21	
<b>Consumption on board ships, aircraft or trains</b>		
Goods	21	
Services	21	
<b>Cut flowers and plants</b>		
Decorative use	21	
Food production	21	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	21	

<i>Renovation and repairing (category 10a/Annex III)</i>	21	
<i>Building land</i>	21	
<i>Supplies of new buildings</i>	21	To the first supply of a new building
<i>Construction work on new buildings</i>	21	
<b>Agricultural inputs</b>		
<i>Pesticides and plant protection materials</i>	21	
<i>Fertilisers</i>	21	
<b>Treatment of waste and waste water</b>	21	
<b>Collection of household waste etc.</b>	21	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex] 21	Supplies to the Bank of Latvia
<i>Coins (currency)</i>	[ex] 21	Supplies to the Bank of Latvia
<i>Jewellery, gold plate, medals, tools</i>	21	
<b>Services supplied by lawyers</b>	21	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	21	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	21	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	21	

LITHUANIA

	Category	VAT-Rate	Comments
1	Foodstuffs	21	
2	Water supplies	21	
3	Pharmaceutical products	5 21	Medicaments and medical aids fully or partially compensated by the Compulsory Health Insurance Fund (at the moment of acquisition) as well as for all non-compensated prescribed medicines (entered into the Lithuanian or EU register of prescribed medications).
4	Medical equipment for disabled persons	5	Disabled technical aids and / or accessories, as listed in Order no. A1-338, approved by the Minister of Social Security and Labor in 2006 December 19th or others (non-exhaustive list of technical assistance measures with different conditions of supply (must be documented for dissability purposes or dissabled person's actual use) of such measures.
	Children's car seats	21	
5	Transport of passengers (+see n° VI)	9 21	Established domestic regular routes
6	Books	9	Applies only for books and non-periodicals on physical means of support (see non-exhaustive most common publications supplied list in Comment of VAT Law on the STI website)
	Books on other physical means of support	21	
	Newspapers	5 21	Applies only for newspapers on physical means of support Erotic and/or violent publications, or publications non-compliant with the professional ethics
	Periodicals	5 21	Applies only for periodicals on physical means of support Erotic and/or violent publications or those that do not comply with the professional ethics
7	Admission to cultural services (shows, cinema, theatre)	[ex] 21	Supplied by non-profit making legal persons
	Admission to amusement parks	21	
8	Pay TV/ cable TV	21	
	TV licence	21	
9	Writers, composers, etc.	21	
10	Social housing	21	
10a	Renovation and repairing of private dwellings	21	
10b	Window cleaning and cleaning in private households	21	
11	Agricultural inputs	21	
12	Hotel accommodation	9	In accordance with the procedure laid down in the legislation governing tourism
12a	Restaurant and catering services	21	
13	Admission to sporting events	21	
14	Use of sporting facilities	[ex] 21	Supplied by non-profit making legal persons

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	[ex]	
16	Supplies by undertakers and cremation services	21	

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	[ex] 21	
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	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	21	
	Shoes and leather goods	21	
	Clothing and household linen	21	
20	Domestic care services	21	
21	Hairdressing	21	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	21	
<i>Wine</i>	21	
<i>Beer</i>	21	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	21	
<i>Lemonade</i>	21	
<i>Fruit juices</i>	21	
<b>Clothing</b>		
<i>Adults</i>	21	
<i>Children</i>	21	
<i>Children nappies</i>	21	
<b>Footwear</b>		
<i>Adults</i>	21	
<i>Children</i>	21	
<b>Tobacco</b>	21	
<b>Hifi-Video</b>	21	
<b>Computer, smartphones</b>	21	
<b>E-books</b>	21	
<b>Household electrical appliances</b>	21	
<b>Furniture</b>	21	
<b>Furs</b>	21	
<b>Jewels</b>	21	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	21	
<i>Pay TV/ cable TV</i>	21	
<i>TV licence</i>	21	
<b>Energy products</b>		
<i>Natural gas</i>	21	
<i>Electricity</i>	21	
<i>District heating</i>	9	Heating energy and hot water or cold water for preparing of hot water supplied to residential premises
<i>Firewood</i>	9	Firewood and wood products for heating/burning supplied to energy consumers - households.
<i>Timber for industrial use</i>	21	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	21	
<i>Diesel fuel</i>	21	
<i>LPG</i>	21	
<i>Heating oil</i>	21	
<i>Lubricants</i>	21	
<b>Motor vehicles</b>	21	



<b>Passenger transport (domestic)</b>			
<i>Air</i>	9 21	Public passenger transportation services on established regular routes	
<i>Sea</i>	9 21		
<i>Inland waterway</i>	9 21		
<i>Rail</i>	9 21		
<i>Road</i>	9 21		
<b>Passenger transport (international)</b>			
<i>Air</i>	0		
<i>Sea</i>	0		
<i>Inland waterway</i>	0		
<i>Rail</i>	0		
<i>Road</i>	0		
<b>Travel agencies</b>	21 [m]		
<b>Hotels</b>	9		
<b>Take away</b>	21		
<b>Bars and cafés</b>			
<i>Bars and cafés</i>	21		
<i>Night clubs</i>	21		
<i>Alcoholic beverages</i>	21		
<b>Consumption on board ships, aircraft or trains</b>			
<i>Goods</i>	21		
<i>Services</i>	21		
<b>Cut flowers and plants</b>			
<i>Decorative use</i>	21		
<i>Food production</i>	21		
<b>Immovable property</b>			
<i>Social Housing (category 10/Annex III)</i>	21		
<i>Renovation and repairing (category 10a/Annex III)</i>	21		
<i>Building land</i>	21		
<i>Supplies of new buildings</i>	21		
<i>Construction work on new buildings</i>	21		
<b>Agricultural inputs</b>			
<i>Pesticides and plant protection materials</i>	21		
<i>Fertilisers</i>	21		
<b>Treatment of waste and waste water</b>	21		
<b>Collection of household waste etc.</b>	21		
<b>Arrangements for the taxation of gold</b>			
<i>Ingots and bars</i>	[ex] 21		
<i>Coins (currency)</i>	[ex] 21		
<i>Jewellery, gold plate, medals, tools</i>	21		
<b>Services supplied by lawyers</b>	21		
<b>Taxation of works of art, collector's items and antiques</b>			
<i>Works of art, collector's items and antiques</i>	21		
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	21		
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	21		

LUXEMBOURG

	Category	VAT-Rate	Comments
1	Foodstuffs	3 17	Including plants and part of plants, seeds and grains for preparation of infusions or teas; waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; animal or vegetable fats and oils for human and animal consumption or normally intended for use in the preparation of foodstuffs; live fish, for human and animal consumption or normally intended for use in the preparation of foodstuffs; agricultural salt; salt licks.
2	Water supplies	3	
3	Pharmaceutical products	3 17	Proprietary medicinal products, ready-made medicinal products and medicinal products, as defined in Article 1 of the law of 11 April 1983 regulating the publicity and marketing of pharmaceutical products - Veterinary medical products as defined in Article 1 of the law of 18 December 1985 concerning veterinary medical products - Pharmaceutical preparations - Products used for contraception; Products used for sanitary protection: sanitary towels (pads), tampons, panty liners, period panties, menstrual cups, menstrual sponges and similar feminine hygiene products
4	Medical equipment for disabled persons	3 17	Therapeutic goods; medical equipment for the disabled; spectacles, goggles and the like, corrective equipment.
	Children's car seats	17	
5	Transport of passengers (+see n° VI)	[ex] 3	
	Books	3 17	Books with content predominantly for adults
6	Books on other physical means of support	3 17	Books with content predominantly for adults
	Newspapers	3	
	Periodicals	3 17	Periodicals with content predominantly for adults
7	Admission to cultural services (shows, cinema, theatre)	3	
	Admission to amusement parks	3	
8	Pay TV/ cable TV	3 17	Reception of radio and TV broadcasting services other than those whose content is exclusively for adults, regardless of the electronic communications network used
	TV licence	N/A	Reception of adult content
9	Writers, composers, etc.	3 17	Royalties
10	Social housing	N/A	
10a	Renovation and repairing of private dwellings	N/A	
10b	Window cleaning and cleaning in private households	8	
11	Agricultural inputs	3 17	Ova of animals used in agricultural production; draft horses; rhubarb rhizomes, asparagus crowns, chicory plants and roots other than roots of heading 1212. Products under HS nomenclature code 38.08: Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products (put up in forms or packing for retail sale or in preparations or in the form of items such as ribbons, wicks and candles, and flypaper).
12	Hotel accommodation	3	
12a	Restaurant and catering services	3 17	Alcoholic beverages
13	Admission to sporting events	[ex] 3	
14	Use of sporting facilities	3	
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	17	
16	Supplies by undertakers and cremation services	3	
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	17	
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	3	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	8	

	Shoes and leather goods	8	
	Clothing and household linen	8	
20	Domestic care services	[ex] 17	
21	Hairdressing	8	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	17	
<i>Wine</i>	14	ABV ≤ 13%
<i>Beer</i>	17	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	3	
<i>Lemonade</i>	3	
<i>Fruit juices</i>	3	
<b>Clothing</b>		
<i>Adults</i>	17	
<i>Children</i>	3	If clearly intended for children of a maximum age of 13.
<i>Children nappies</i>	17	
<b>Footwear</b>		
<i>Adults</i>	17	
<i>Children</i>	3	For boys up to and included size 40; for girls up to and included size 35.5 (35 if half sizes not available), for pumps, and up to and included size 38.5 (38 if half sizes not available) for any other shoe type unless heel height, sole height included, exceeds 4 cm.
	17	
<b>Tobacco</b>	17	
<b>Hifi-Video</b>	17	
<b>Computer, smartphones</b>	17	
<b>E-books</b>	17	
<b>Household electrical appliances</b>	17	
<b>Furniture</b>	17	
<b>Furs</b>	17	
<b>Jewels</b>	17	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	17	
<i>Pay TV/ cable TV</i>	3	The reception of broadcasting and television services other than those whose content is exclusively for adults, regardless of the electronic communications network used
<i>TV licence</i>	N/A	
<b>Energy products</b>		
<i>Natural gas</i>	8	
<i>Electricity</i>	8	
<i>District heating</i>	8	
<i>Firewood</i>	8	Wood for use as firewood
<i>Timber for industrial use</i>	17	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	17	
<i>Diesel fuel</i>	17	
<i>LPG</i>	8	
<i>Heating oil</i>	14	
<i>Lubricants</i>	17	
<b>Motor vehicles</b>		
<b>Passenger transport (domestic)</b>		
<i>Air</i>	3	
<i>Sea</i>	N/A	
<i>Inland waterway</i>	3	
<i>Rail</i>	3	
<i>Road</i>	3	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	N/A	
<i>Inland waterway</i>	0	
<i>Rail</i>	0	
<i>Road</i>	0	
<b>Travel agencies</b>	17	
	[m]	
<b>Hotels</b>	3	
<b>Take away</b>	3	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	3	
<i>Night clubs</i>	3	
<i>Alcoholic beverages</i>	17	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>	3	
	17	
<i>Services</i>	3	
	17	
<b>Cut flowers and plants</b>		

<i>Decorative use</i>	8	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant; other ornamental live plants (including their roots), cuttings and slips; cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes; fresh or dried; foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh or dried.
<i>Food production</i>	3	

<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	N/A	
<i>Renovation and repairing (category 10a/Annex III)</i>	N/A	
<i>Building land</i>	[ex]	
<i>Supplies of new buildings</i>	[ex] 3	Only housing used by the owner, for his own use, as principal dwelling
<i>Construction work on new buildings</i>	3 17	Only housing used by the owner, for his own use, as principal dwelling
<b>Agricultural Inputs</b>		
<i>Pesticides and plant protection materials</i>	17	
<i>Fertilisers</i>	3	
<b>Treatment of waste and waste water</b>	3	
<b>Collection of household waste etc.</b>	3	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex] 17	
<i>Coins (currency)</i>	[ex] 17	
<i>Jewellery, gold plate, medals, tools</i>	17	
<b>Services supplied by lawyers</b>	17	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	17 [m]	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	8	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	8	

***The parking rate of 14% applies to:***

1. Wines of fresh grapes with 13% vol. or less (fortified wines, sparkling wines and so-called liqueur wines excluded)
2. Fuels: solid mineral fuels, mineral oils and wood intended for use as fuel, with the exception of wood for heating (firewood)
3. Washing and cleaning products
4. Printed advertising material, commercial catalogues and the like; tourist publications
5. Supply of heat other than supply of district heating; supply of air conditioning
6. Management and safekeeping of securities; management of credit and credit guarantees by a person or organisation other than that who granted the credit.

***The super-reduced rate of 3% applies to:***

1. Foodstuffs for human and animal consumption; live animals, seeds, plants and ingredients normally intended for use in the preparation of foodstuffs; products normally used to supplement foodstuffs or as a substitute for foodstuffs
2. Non-alcoholic beverages: Mineral water/lemonade/fruit juices/tea
3. Supply of water
4. Pharmaceutical products of a kind normally used for health care, prevention of illness and as a treatment for medical and veterinary purposes:
  - a. Medicinal products for human and veterinary use, contraceptives, pharmaceutical compounding
  - b. Wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes
  - c. Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers
  - d. Blood-grouping reagents
  - e. Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient
  - f. Dental cements and other dental fillings; bone reconstruction cements
  - g. First-aid boxes and kits
  - h. Stockings for varicose veins.
5. Medical equipment, aids and other appliances normally intended to alleviate or treat disability, for the exclusive personal use of the disabled, including the repair of such goods - products covered by HS nomenclature codes: 30.05, 3060.10 to 3006.50, 6115.10, 87.13, 9001.30 to 9001.50, 90.03, 90.04, 90.21:
  - a. Wheelchairs
  - b. Spectacle lenses, frames and mountings for spectacles, contact lenses
  - c. Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability
6. Transport of passengers and their accompanying luggage (not applicable for domestic transport on sea)
7. Supply, including on loan by libraries, of books on all physical means of support (including brochures, leaflets and similar printed matter, children's picture, drawing or colouring books, music printed or in manuscript form, maps and hydrographic or similar charts), other than material wholly or predominantly devoted to advertising and material with predominately adult content.
8. Newspapers
9. Periodicals (other than material wholly or predominantly devoted to advertising and material with predominately adult content)
10. Admission to shows, theatres, circuses, fairs, amusement parks, concerts, museums, zoos, cinemas, exhibitions and similar cultural events and facilities
11. Reception of radio and TV broadcasting services (excluding content exclusively devoted to advertising and adult content)
12. Royalties
13. Supply of goods and services of a kind normally intended for use in agricultural production but excluding capital goods such as machinery or buildings - excluding products covered by HS nomenclature code 38.08
14. Raw wool
15. Accommodation provided in hotels and similar establishments, including the provision of holiday accommodation and the letting of places on camping or caravan sites
16. Restaurant and catering services (alcoholic beverages excluded)
17. Admission to sporting events (can also be exempted)
18. Use of sporting facilities
19. Supply of services by undertakers and cremation services, and the supply of goods related thereto
20. Supply of services provided in connection with street cleaning, collection of domestic waste, treatment of waste and waste water
21. Supply of new buildings (housing used by the owner, for his own use, as principal dwelling)
22. Renovation and repairs (substantial works on housing used as principal dwelling and (i) constructed more than 20 years prior to the start of the works (ii) newly acquired, the works to be completed in the five years following the acquisition)
23. Construction work on new buildings (housing used by the owner, for his own use, as principal dwelling)
24. Clothing and footwear for children.

***The reduced rate of 8% applies to:***

1. Natural gas
2. Electricity
3. District heating
4. Firewood
5. Live plants and products of floriculture (for decorative use)
6. Hairdressing
7. Minor repairing of bicycles, shoes and leather goods, clothing and household linen, including mending and alteration
8. Window cleaning and cleaning in private households
9. Works of art, as listed in Annex IX(A) of Directive 2006/112/EC: importation of such works or supply of such a work by its creator or his successor in title
10. Collectors' items or antiques, as listed in Annex IX(B) and (C) of Directive 2006/112/EC: importation of such goods

## HUNGARY

	Category	VAT-Rate	Comments
1	Foodstuffs	5	Live pig and pig carcasses, live domestic bovines, sheep and goats and the carcasses and meat of these animals, meat of domestic pig, meat and edible offal of poultry, fresh eggs, milk (excluding mother's milk which is exempt), edible offal and inner parts of domestic swine, live fish (excluding ornamental fish) or the body/parts/fillet of fish for human consumption including skins, roes, milt and livers thereof and other edible fish offal.
		18	Milk (excluding mother's milk which is exempt and milk falling under the 5% rate), dairy products, flavoured milk and products containing cereals, flour, starch or milk.
		27	
2	Water supplies	27	
3	Pharmaceutical products	5	Human medical products; radioactive medical isotopes, dietary foods for special medical purposes, medical oxygen (max. 10 or respectively 20 litre capacity, 150 or respectively 200 bar pressure cylinders or formulated in a liquid form, only pharmaceutical grade product)
		27	Products for veterinary purposes
4	Medical equipment for disabled persons	5	Braille board (plastic or metal), white walking sticks, Braille typewriters, telephone operator adapters for blind people, Braille watches, leg braces, foot-, hip-, knee-ankle-foot orthosis, accessories for lower limb orthosis, upper limb and lower limb prosthetic systems, C-3 and C-4 orthopaedic shoes, tracheostomy aids (except aids under cat. 09 18 14 06 ISO), electric wheelchair, feeding tube.
		27	The repair of the above goods
	Children's car seats	27	
5	Transport of passengers (+see n° VI)	27	
6	Books	5	
	Books on other physical means of support	5	
	Newspapers	5	
	Periodicals	5	
7	Admission to cultural services (shows, cinema, theatre)	18	Entrance to open-air festivals
	Admission to amusement parks	27	
8	Pay TV/ cable TV	[ex]	Services provided by public radio and public TV
	TV licence	27	
		[ex]	Services provided by public radio and public TV
		27	



9	Writers, composers, etc.	5 27	Supply of instrumental music services rendered by performing artists, such as live instrumental music provided in: places serving restauration or entertainment purposes, private events among family members or friends, certain events without admission fee.
10	Social housing	5 27	Supply of residential property with a total net floor space not exceeding 300 m2 (150 m2 in the case of the supply of a multi-unit residential building).
10a	Renovation and repairing of private dwellings	27	
10b	Window cleaning and cleaning in private households	27	
11	Agricultural inputs	27	
12	Hotel accommodation	18	
12a	Restaurant and catering services	5 27	Restaurant meals and food, and supply of non-alcoholic beverages prepared on site.
13	Admission to sporting events	27	
14	Use of sporting facilities	27	
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	[ex]	
16	Supplies by undertakers and cremation services	27	
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	[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	27	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	27	
	Shoes and leather goods	27	
	Clothing and household linen	27	
20	Domestic care services	[ex] 27	Social services, with the exception of social catering
21	Hairdressing	27	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	27	
<i>Wine</i>	27	
<i>Beer</i>	27	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	27	
<i>Lemonade</i>	27	
<i>Fruit juices</i>	27	
<b>Clothing</b>		
<i>Adults</i>	27	
<i>Children</i>	27	
<i>Children nappies</i>	27	
<b>Footwear</b>		
<i>Adults</i>	27	

<i>Children</i>	27	
<b>Tobacco</b>	27	
<b>Hifi-Video</b>	27	
<b>Computer, smartphones</b>	27	
<b>E-books</b>	27	
<b>Household electrical appliances</b>	27	
<b>Furniture</b>	27	
<b>Furs</b>	27	
<b>Jewels</b>	27	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	5	Internet access services
	27	
<i>Pay TV/ cable TV</i>	27	
<i>TV licence</i>	27	

<b>Energy products</b>		
Natural gas	27	
Electricity	27	
District heating	5	
Firewood	27	
Timber for industrial use	27	
<b>Petroleum products</b>		
Petrol (unleaded)	27	
Diesel fuel	27	
LPG	27	
Heating oil	27	
Lubricants	27	
<b>Motor vehicles</b>		
<b>Passenger transport (domestic)</b>		
Air	27	
Sea	N/A	
Inland waterway	27	
Rail	27	
Road	27	
<b>Passenger transport (international)</b>		
Air	0	
Sea	N/A	
Inland waterway	0	
Rail	0	
Road	0	
Travel agencies	27 [m]	
Hotels	18	
Take away	18 27	
<b>Bars and cafés</b>		
Bars and cafés	27	
Night clubs	27	
Alcoholic beverages	27	
<b>Consumption on board ships, aircraft or trains</b>		
Goods	0	
Services		
<b>Cut flowers and plants</b>		
Decorative use	27	
Food production	27	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	5 27	On an occasional basis
Renovation and repairing (category 10a/Annex III)	27	
Building land	27	
Supplies of new buildings	5 27	On an occasional basis
Construction work on new buildings	27	
<b>Agricultural inputs</b>		
Pesticides and plant protection materials	27	
Fertilisers	27	
<b>Treatment of waste and waste water</b>		
Collection of household waste etc.	27	
<b>Arrangements for the taxation of gold</b>		
Ingots and bars	[ex] 27	
Coins (currency)	[ex] 27	
Jewellery, gold plate, medals, tools	27	
<b>Services supplied by lawyers</b>		
<b>Taxation of works of art, collector's items and antiques</b>		
Works of art, collector's items and antiques	27 [m]	
Rate on importation (Article 103 of the Directive 2006/112/EC)	27	

<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	<i>[-] 27</i>	On an occasional basis
--	-------------------	------------------------

## MALTA

	Category	VAT-Rate	Comments
1	Foodstuffs	0  5 18	Food for human consumption, except for supplies of pre-cooked dishes (catering) 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 previous item; supplies of live animals of a type generally used as, or yielding or producing.  Some confectionery and similar items Including food supplied for catering
2	Water supplies	[ex]	
3	Pharmaceutical products	0	
4	Medical equipment for disabled persons	5	
	Children's car seats	18	
5	Transport of passengers (+see n° VI)	0	Domestic and international air and sea transport and road transport of passengers by the Scheduled Bus Service.
		18	Other types of road transport, including taxi service.
6	Books	5	Including e-books
	Books on other physical means of support	5	
	Newspapers	5	Including electronic newspapers
	Periodicals	5	Including periodicals provided electronically
7	Admission to cultural services (shows, cinema, theatre)	5 18	Admission to cinema
	Admission to amusement parks	18	
8	Pay TV/ cable TV	18	
	TV licence	[ex]	
9	Writers, composers, etc.	18	
10	Social housing	[ex]	
10a	Renovation and repairing of private dwellings	18	
10b	Window cleaning and cleaning in private households	18	
11	Agricultural inputs	18	
12	Hotel accommodation	7	
12a	Restaurant and catering services	18	
13	Admission to sporting events	18	
14	Use of sporting facilities	7	
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	[ex]	
16	Supplies by undertakers and cremation services	18	
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	[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	18	

19	Minor repairing (including mending and alteration) of:		
	Bicycles	5	Bicycles with an electric motor are exempted from VAT. Persons acquiring bicycles or pedelec bicycles receive a full VAT refund. Bicycle rentals are taxed at 7%.
	Shoes and leather goods	5	
	Clothing and household linen	5	
20	Domestic care services	5	
21	Hairdressing	18	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	18	
<i>Wine</i>	18	
<i>Beer</i>	18	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	18	
<i>Lemonade</i>	18	
<i>Fruit juices</i>	18	
<b>Clothing</b>		
<i>Adults</i>	18	
<i>Children</i>	18	
<i>Children nappies</i>	18	
<b>Footwear</b>		
<i>Adults</i>	18	
<i>Children</i>	18	
<b>Tobacco</b>	18	
<b>Hifi-Video</b>	18	
<b>Computer, smartphones</b>	18	
<b>E-books</b>	5	
<b>Household electrical appliances</b>	18	
<b>Furniture</b>	18	
<b>Furs</b>	18	
<b>Jewels</b>	18	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	18	
<i>Pay TV/ cable TV</i>	18	
<i>TV licence</i>	[-]	
<b>Energy products</b>		
<i>Natural gas</i>	[-]	If supplied by a public authority In cylinders
	18	
<i>Electricity</i>	5	
<i>District heating</i>	18	
<i>Firewood</i>	18	
<i>Timber for industrial use</i>	18	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	18	
<i>Diesel fuel</i>	18	
<i>LPG</i>	18	
<i>Heating oil</i>	18	
<i>Lubricants</i>	18	
<b>Motor vehicles</b>	18	
<b>Passenger transport (domestic)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	N/A	
<i>Rail</i>	N/A	
<i>Road</i>	0	
	18	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	

<i>Sea</i>	0	
<i>Inland waterway</i>	N/A	
<i>Rail</i>	N/A	
<i>Road</i>	N/A	

<b>Travel agencies</b>	18	
	[m]	
<b>Hotels</b>	7	
<b>Take away</b>	18	
<b>Bars and cafés</b>		
Bars and cafés	18	
Night clubs	18	
Alcoholic beverages	18	
<b>Consumption on board ships, aircraft or trains</b>		
Goods	18	
Services	18	
<b>Cut flowers and plants</b>		
Decorative use	18	
Food production	0	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	[ex]	
Renovation and repairing (category 10a/Annex III)	18	
Building land	[ex]	
Supplies of new buildings	[ex]	
Construction work on new buildings	18	
<b>Agricultural inputs</b>		
Pesticides and plant protection materials	18	
Fertilisers	18	
<b>Treatment of waste and waste water</b>		
	18	
<b>Collection of household waste etc.</b>		
	18	
<b>Arrangements for the taxation of gold</b>		
Ingots and bars	0	
Coins (currency)	[ex]	
Jewellery, gold plate, medals, tools	18	
<b>Services supplied by lawyers</b>		
	18	
<b>Taxation of works of art, collector's items and antiques</b>		
Works of art, collector's items and antiques	18	
Rate on importation (Article 103 of the Directive 2006/112/EC)	5	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	18	

**The zero rate applies to:**

1. 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
2. Supplies of seeds or other means of propagation of plants classified under the above item
3. Supplies of live animals of a type generally used as, or yielding or producing, food for human consumption
4. Supplies of pharmaceuticals, medicines only where prescribed.



## NETHERLANDS

	Category	VAT-Rate	Comments
1	Foodstuffs	9 21	Foodstuffs for animal consumption
2	Water supplies	9	
3	Pharmaceutical products	9  21	Drugs as defined in Article 1, paragraph b of the Medicines Act, contraception, infusion and inhaled gases intended for medical purposes; veterinary medicine, with the exception of veterinary medicinal products for in vitro use; cotton wool, bandages, gauze, adhesive, bandages, tampons, splints and similar setting items which are clearly intended for medical purposes, as well stocked first aid kits, sanitary napkins, maternity mattresses and incontinence products
4	Medical equipment for disabled persons	9  21	Invalid carriages and disabled crutches; stand-up chairs; artificial limbs, namely: arm, hand, leg and foot prostheses; tools that are specifically designed for the fixation of a non- or poorly functioning hand; leg braces, trusses, and artificial joints; artificial eyes, breast, nose and larynx implants; surgical engraftment prostheses; cardiovascular and muscle stimulators; hearing aids and other pointing devices that are specifically designed by ministerial regulation or intended for the exclusive personal use by deaf and hearing impaired; orthopaedic footwear; devices specifically designed for the extraction of medical compression stockings; size orthopaedic corsets; parts and accessories; tools tend to be used in the self-diagnosis of blood sugar; measuring equipment and accessories for self-diagnosis of the clotting time of blood;  catheters; urine bags; allergen-proof covers; anti-decubitus mattresses; portable external infusion pumps; oxygen concentrators with accessories and specially designed for personal use mobile carts.
	----- Children's car seats	21 21	-----
5	Transport of passengers (+see n° VI)	[ex] 9 21	
6	Books	9	
	----- Books on other physical means of support	9 21	
	Newspapers	9	
	----- Periodicals	21 9 21	Including electronic newspapers.  Including electronic periodicals.
7	Admission to cultural services (shows, cinema, theatre)	9	
	----- Admission to amusement parks	9	
8	Pay TV/ cable TV	21	

0	TV licence	[ex]	
9	Writers, composers, etc.	9 [ex]	

10	Social housing	21	
10a	Renovation and repairing of private dwellings	9	The introduction of energy-saving materials on floors, walls and roofs of private dwellings which are in use for more than 2 years (with the exception of materials which account for part of the value of the service supplied); painting and plastering of private dwellings that are in use for more than 2 years
		21	
10b	Window cleaning and cleaning in private households	9	Only for cleaning in private households
		21	
11	Agricultural inputs	N/A	
12	Hotel accommodation	9	
12a	Restaurant and catering services	9	Alcoholic beverages are subject to the standard rate
13	Admission to sporting events	9	
14	Use of sporting facilities	[ex] 9	
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	[ex] 21	
16	Supplies by undertakers and cremation services	[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	[ex] 21	
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	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 carried out by a private enterprise which is called in by the public authorities. There will be no levy imposed toward citizens
19	Minor repairing (including mending and alteration) of:		
	Bicycles	9	
	Shoes and leather goods	9	
	Clothing and household linen	9	
20	Domestic care services	[ex]	
21	Hairdressing	9	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	21	
<i>Wine</i>	21	
<i>Beer</i>	21	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	9	
<i>Lemonade</i>	9	
<i>Fruit juices</i>	9	
<b>Clothing</b>		
<i>Adults</i>	21	
<i>Children</i>	21	
<i>Children nappies</i>	21	
<b>Footwear</b>		
<i>Adults</i>	21	
<i>Children</i>	21	
<b>Tobacco</b>	21	
<b>Hifi-Video</b>	21	
<b>Computer, smartphones</b>	21	

<b>E-books</b>	21	
<b>Household electrical appliances</b>	21	
<b>Furniture</b>	21	
<b>Furs</b>	21	
<b>Jewels</b>	21	

<b>Telecommunication services</b>		
Phone/ fax/ telex/etc.	21	
Pay TV/ cable TV	21	
TV licence	[ex]	
<b>Energy products</b>		
Natural gas	21	
Electricity	21	
District heating	21	
Firewood	21	
Timber for industrial use	21	
<b>Petroleum products</b>		
Petrol (unleaded)	21	
Diesel fuel	21	
LPG	21	
Heating oil	21	
Lubricants	21	
<b>Motor vehicles</b>		
<b>Passenger transport (domestic)</b>		
Air	21	
Sea	9	
Inland waterway	9	
Rail	9	
Road	9	
<b>Passenger transport (international)</b>		
Air	0	
Sea	0	
Inland waterway	9	
Rail	9	
Road	9	
Travel agencies	[m]	
Hotels	9	
Take away	9	
<b>Bars and cafés</b>		
Bars and cafés	9	
Night clubs	9	
Alcoholic beverages	21	
<b>Consumption on board ships, aircraft or trains</b>		
Goods	0	
Services		
<b>Cut flowers and plants</b>		
Decorative use	9	
	21	
Food production	9	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	21	
Renovation and repairing (category 10a/Annex III)	9	Insulating, painting, plastering and decorating houses older than 2 years
	21	
Building land	21	
Supplies of new buildings	21	
Construction work on new buildings	21	

<b>Agricultural Inputs</b>		
<i>Pesticides and plant protection materials</i>	21	
<i>Fertilisers</i>	21	
<b>Treatment of waste and waste water</b>		
	[-]	
<b>Collection of household waste etc.</b>	21	If the collection concerns industrial waste, both private enterprises and public authorities must charge a rate of 21%
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	21	
<i>Coins (currency)</i>	0	
<i>Jewellery, gold plate, medals, tools</i>	21	
<b>Services supplied by lawyers</b>		
	21	
<b>Taxation of works of art, collector's items and antiques</b>		
	21	
<i>Works of art, collector's items and antiques</i>	9	Including collections and collector's pieces of anatomical, historical, archaeological and palaeontological interest.
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	9	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	9	

**AUSTRIA**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	10	
2	Water supplies	10	
3	Pharmaceutical products	10	Medicinal products according to the Austrian Medicines Act
4	Medical equipment for disabled persons	20	
	Children's car seats	20	
5	Transport of passengers	10	
	(+see n° VI)	13	Domestic transport of passengers by aircraft
6	Books	10	
	Books on other physical means of support	20	Electronically supplied publications
	Newspapers	10	
	Periodicals	10	
7	Admission to cultural services (shows, cinema, theatre)	[ex]	Theaters, concerts, museums, zoos or botanical gardens if carried out by public bodies or non-profit organisations
		13	If not exempt: theaters, concerts, museums, zoos or botanical gardens if carried out by non-profit organisations
	Admission to amusement parks	13	
8	Pay TV/ cable TV	10	
	TV licence	10	
9	Writers, composers, etc.	13	The turnover from working as an artist
		20	
10	Social housing	20	
10a	Renovation and repairing of private dwellings	20	
10b	Window cleaning and cleaning in private households	20	
11	Agricultural inputs	10	
		13	Breeding and keeping of certain animals (cattle, pigs, sheep, goats, poultry, etc.) and growing plants as services which directly serve the animal breeding or the artificial insemination of the animals above
12	Hotel accommodation	10	
12a	Restaurant and catering services	10	
13	Admission to sporting events	13	
14	Use of sporting facilities	[ex]	
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	[ex]  10	Hospital and nursing homes; retirement, blind and sick homes and those institutions that have a license as sanatoria or medical facilities according to the applicable legislation on natural healing spa and health resorts, provided that services directly related to the health or spa treatment, or directly involved in the care of foster children are concerned, and the revenues do not fall under § 6 Art. 1 no. 18 or 25.
16	Supplies by undertakers and cremation services	20	
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	20	
	Collection of domestic		

18	waste and street cleaning, other than the supply of such services by bodies referred to in Article 13 of the Directive 2006/112/EC	10	
----	--	----	--



19	Minor repairing (including mending and alteration) of:		
	Bicycles	20	
	Shoes and leather goods	20	
	Clothing and household linen	20	
20	Domestic care services	20	
21	Hairdressing	20	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	20	
<i>Wine</i>	13	Wine from farm production carried out by the producing farmer
	20	
<i>Beer</i>	20	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	20	
<i>Lemonade</i>	20	
<i>Fruit juices</i>	20	
<b>Clothing</b>		
<i>Adults</i>	20	
<i>Children</i>	20	
<i>Children nappies</i>	20	
<b>Footwear</b>		
<i>Adults</i>	20	
<i>Children</i>	20	
<b>Tobacco</b>	20	
<b>Hifi-Video</b>	20	
<b>Computer, smartphones</b>	20	
<b>E-books</b>	20	
<b>Household electrical appliances</b>	20	
<b>Furs</b>	20	
<b>Furniture</b>	20	
<b>Jewels</b>	20	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	20	
<i>Pay TV/ cable TV</i>	10	
<i>TV licence</i>	10	
<b>Energy products</b>		
<i>Natural gas</i>	20	
<i>Electricity</i>	20	
<i>District heating</i>	20	
<i>Firewood</i>	13	
<i>Timber for industrial use</i>	20	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	20	
<i>Diesel fuel</i>	20	
<i>LPG</i>	20	
<i>Heating oil</i>	20	
<i>Lubricants</i>	20	
<b>Motor vehicles</b>		
<b>Passenger transport (domestic)</b>		
<i>Air</i>	13	
<i>Sea</i>	N/A	
<i>Inland waterway</i>	10	
<i>Rail</i>	10	
<i>Road</i>	10	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	N/A	
<i>Inland waterway</i>	0	Except Lake Constance
<i>Rail</i>	10	