



Taxud.c.1(2016) – EN

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

**Situation at 1st August 2016**

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

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

<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	-	12	21	-
Lithuania	LT	-	5 / 9	21	-
Luxembourg	LU	3	8	17	14
Hungary	HU	-	5 / 18	27	-
Malta	MT	-	5 / 7	18	-
Netherlands	NL	-	6	21	-
Austria	AT	-	10 / 13	20	13
Poland	PL	-	5 / 8	23	-
Portugal	PT	-	6 / 13	23	13
Romania	RO	-	5 / 9	20	-
Slovenia	SI	-	9.5	22	-
Slovakia	SK	-	10	20	-
Finland	FI	-	10 / 14	24	-
Sweden	SE	-	6 / 12	25	-
United Kingdom	UK	-	5	20	-

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

II. Application of reduced VAT rates by the member states to the categories of goods and services contained in Annex III of VAT Directive 2006/112/EC  
 0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption; N/A = not applicable

	Category	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
1	Foodstuffs	6		10		7		0	13	4	2.1	5	4	5	21			5				5	6			20		12	0
		12	20	15	25	19	20	4.8				5.5	13	5	19	12	3	18	0	6	10	8	13	9	9.5	10	14	25	20
		21						9	13.5	24	10	10	25	10								23	23						
2	Water supplies	6	20	15	25	7	20	[ex]	[ex]	10	5.5	13	10	5	21	21	3	27	[ex]	6	10	8	6	9	9.5	20	24	25	0
3	Pharmaceutical products	6		10		19		0	6	4	2.1	5	10	5	12	5	3	5		6		6	6	9	9.5	10	10	25	0
		21	20	15	25	19	9	23	24	21	10	5.5	25	22			17	27	0	21	10	8	23	9	9.5			0	20
4	Medical equipment for disabled persons	6	20	15	25	7	9	0	13	4	5.5	5	4	5	12	5	3	5	5	6	20	8	6	9	9.5	10	24	25	0
	Children's car seats	21	20	15	25	19	20	13.5	24	21	20	25	22	5	21	21	17	27	18	21	20	8	6	20	22	20	24	25	5
5	Transport of passengers	6	20	15	[ex]	7	20	[ex]	6	4	10	10	25	10	12	9	[ex]	5		[ex]	10	8	6	20	9.5	0	6	0	0
		0		0	25	19	0	[ex]	24	10	10	25	[ex]	9	[ex]	21	3	27	0	6	13	8	6	20	9.5	20	10	0	0
6	Books	6	20	10	25	7	9	0	6	4	5.5	5	4	5	12	9	3	5	5	6	10	5	6	5	9.5	10	10	6	0
	Books on other physical means of support	21	20	21	25	7	20	23	24	4	5.5	5	4	19	21	21	3	5	5	6	20	5	6	5	9.5	10	24	6	0
	Newspapers	0	20	15	0	7	9	9	6	4	2.1	5	4	5	12	9	3	5	5	6	10	8	6	5	9.5	20	10	6	0
	Periodicals	6	20	15	25	7	9	9	6	4	2.1	5	4	5	12	9	3	5	5	6	10	5	6	5	9.5	20	10	[ex]	0
		21							24	21	20	25	25								23	23	5	9.5	20	24	6	0	
7	Admission to cultural services (shows, cinema, theatre)	[ex]	[ex]		25	[ex]		[ex]	24	[ex]	2.1	5	10	[ex]	[ex]	[ex]		18	5	6	[ex]	8	[ex]	5	9.5	20	10	6	20
	Admission to amusement parks	6	20	15	[ex]	7	20	9	6	21	10	25	25	5	5	21	3		27	18		13	23				[ex]		
		6							24	21	10	25	25								13	23	5	9.5	20	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	20	22	[ex]	24	25	20
	TV licence	[-]	20	[ex]	25	[ex]	20	[ex]	[-]	21	2.1	N/A	4	N/A	[-]	21	N/A	[ex]	[ex]	[ex]	10	23	6	20	[ex]	[ex]	10	[ex]	[ex]
		21		21					24	21	10	25	22								13	23	20	22	20	24	25	20	
9	Writers, composers, ...	6	20	15	[ex]	7	20	23	24	21	10	[ex]	[ex]	5	[ex]	21	3	27	18	6	20	8	23	20	9.5	20	[ex]	6	20
		21							24	21	10	25	22							[ex]	13	[ex]	[ex]	20	9.5	20	10	6	20
10	Social housing	12	20	15	25	19	20	13.5	[ex]	10	5.5	25	4	5	21	21	N/A	27	[ex]	21	20	8	[ex]	5	9.5	20	24	25	20
		6									10	25							5			6	6	6			[ex]	[ex]	0
10a	Renovation and repairing of private dwellings (*)	21	20	15	25	19	20	13.5	24	10	5.5	25	10	5	21	21	N/A	27	18	21	20	8	6	20	9.5	20	24	25	5
		6									10	25	10							6		23	6	20	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	21	20	23	23	20	9.5	20	24	25	20
											20	25	22							6		23	23	20	9.5	20	24	25	20
11	Agricultural inputs	6	20	15	25	7	20	0	13	10	10	25	4	5	21	3	27	18	6	10	5	6	9	9.5	20	24	25	20	
		12		21				4.8			20	25	10	19	21	21	17	27	18	6	13	8	13	20	9.5	20	14	25	20
		21						13.5	24	10	20	25	22								23	23	20	9.5	20	14	25	20	
12	Hotel accommodation	6	9	15	25	7	9	9	13	10	10	13	10	9	12	9	3	18	7	6	13	8	6	9	9.5	20	10	12	20
12a	Restaurant and catering services	12	20	21	25	19	20	9	24	10	10	13	10	9	21	21	3	27	18	6	10	8	13	9	22	20	14	12	20
								[ex]								17								9.5	20	14	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	
13	Admission to sporting events	6 [ex]	20	15	[ex] 25	7 19	20	[ex]	24	10 21	5.5	25	10 22	5	21	21	3 [ex]	27	18	6	13	8	23	5	9.5	20	10 [ex]	[ex] 6	20	
14	Use of sporting facilities	6 [ex]	20	15	[ex] 25	[ex] 19	20	9	24	[ex] 21	20	[ex] 25	22	5	21	21 [ex]	3	27	7	6 [ex]	[ex]	8	23 [ex]	20	9.5	20 [ex]	10	6 [ex]	20	
15	Social services in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136 of the Directive 2006/112/EC	6 21	20	[ex] 15	25	7	[ex]	[ex]	24 [ex]	4 10	20	25	[ex] 5 22	[ex]	[ex]	[ex]	17	[ex]	[ex]	[ex]	[ex]	23	6 23	20	22 [ex]	20 [ex]	[ex]	[ex] 25	[ex]	
16	Supplies by undertakers and cremation services	6 21	20	15	[ex]	19	20	[ex]	24	21	20	25	[ex]	19 5	21	21	3	27	18	[ex]	20	8	[ex]	20	9.5	20	[ex]	[ex]	[ex]	
17	Medical and dental care in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1) of the Directive 2006/112/EC	21 [ex]	20 [ex]	[ex] 15	[ex]	7 [ex]	[ex]	[ex]	24 [ex]	21 [ex]	[ex]	25	[ex]	5	[ex]	[ex]	17	[ex]	[ex]	[ex]	21	20	23	6	20	[ex]	[ex]	[ex]	[ex]	[ex]
18	Collection of domestic waste and street cleaning, other than the supply of such services by bodies referred to in Article 13 of the Directive 2006/112/EC	21	20	21 15	25	[-] 19	20	13.5	24 [-]	10	20 10	25	10	5	21	21	3	27	18	21	10	8	6	20	9.5	20	24	25	0 20	
19	Minor repairing (including mending and alteration) of:																													
	Bicycles	6	20	21	25	19	20	13.5	24	21	20	25	22	19	21	21	8	27	5	6	20	8	6	20	9.5	20	24	25	20	
	Shoes and leather goods	6	20	21	25	19	20	13.5	24	21	20	25	22	19	21	21	8	27	5	6	20	8	23	20	9.5	20	24	25	20	
	Clothing and household linen	6	20	21	25	19	20	13.5	24	21	20	25	22	19	21	21	8	27	5	6	20	8	23	20	9.5	20	24	25	20	
20	Domestic care services (**)	21	20	15	25	[ex] 19	20	[ex]	13	21	5.5 10	25	[ex]	19	21	21	[ex] 17	27 [ex]	5	[ex]	20	[ex] 23	6	20	9.5	20	24	25	20	
21	Hairdressing	21	20	21	25	19	20	9	24	21	20	25	22	5	21	21	8	27	18	6	20	8	23	20	9.5	20	24	25	20	

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

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

### **III. Application of the parking rate in certain Member States**

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

#### **BELGIUM**

##### ***Parking rate of 12% applicable to:***

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

#### **IRELAND**

##### ***Parking rate of 13.5% applicable to:***

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

#### **LUXEMBOURG**

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

1. Wines with an ABV of 13% or less, with the exception of sparkling wines, liqueur wines and fortified wines
2. Solid mineral fuels, mineral oils and wood intended for use as fuel, with the exception of wood for heating
3. Washing and cleaning products
4. Printed advertising matter, commercial and similar catalogues; tourism publications
5. Heat, cooling and steam, with the exception of heat provided by heating networks
6. Safe custody and administration of securities
7. Administration of credit and credit guarantees by a person or organisation other than that granting the credit

## **AUSTRIA**

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

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

## **PORTUGAL**

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

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





**V. Cases where the zero rate is applied to consumption in the legislation of the Member States  
(article Title VIII, Chapter 4 of the VAT directive 2006/112/EC)**

**BELGIUM**

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

**DENMARK**

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

**IRELAND**

- Supplies of 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.
- 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 crackrisps, popcorn and roasted nuts)
- Supplies of seeds, plants, trees, etc. used for food production
- Supplies of certain fertilisers in units of not less than 10 kg
- Supplies of animal feeding stuffs excluding medicine which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets.
- Supplies of orally administered medicines for human consumption
- 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.
- Supplies of certain articles of feminine hygiene
- Supplies of medical equipment such as wheelchairs, walking frames and crutches, orthopaedic appliances and other artificial parts of the body (excluding false teeth, corrective spectacles and contact lenses)
- Supplies of articles of clothing and footwear for children of average size under the age of ten  
(excluding clothes made of fur or skin and articles of clothing and footwear not marked with the size or age)
- Supplies of wax candles and night-lights that are white and cylindrical, excluding candles and night-lights that are decorated, spiralled, tapered or perfumed.
- Services provided by the Commissioners of Irish Lights in connection with the operation of lightships, lighthouses or other navigational aids.
- Life saving services provided by the Royal National Lifeboat Institution including the organisation and maintenance of the lifeboat service.

## **MALTA**

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

## **FINLAND**

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

## **SWEDEN**

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

## **UNITED KINGDOM**

- Supplies of 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)
- Supplies of animals and animal feeds, and plants and seeds - if the animal or plant produces food that is normally used for human consumption.
- Supplies of water other than water for enterprises, distilled or mineral water
- Supplies of pharmaceuticals, medicines only where prescribed
- Supplies of medical and surgical instruments, aids only to handicapped persons (excluding hearing aids, dental prostheses, spectacles, etc.)
- Supplies of children's clothing and footwear
- Supplies of books, children's painting and picture books, newspapers, periodicals, magazines, brochures, leaflets, pamphlets, sheet music, maps, publications (Some items are standard-rated such as exercise books, letterheads, posters)
- Construction of buildings for residential purposes; approved alterations to listed buildings
- Sale or long lease of a new dwelling with garage or parking space
- Supplies of certain materials by a person supplying the above-mentioned services, excluding maintenance and repair work
- Supplies for and by charity organisations of goods donated with a view to being sold
- Supplies of magnetic tape, tape recorders, etc. to the Royal National Institute for the Blind

- Supplies to a charity organisation of radio receivers for free loan to blind persons
- Sewage services
- The transport of passengers in any vehicle, vessel or aircraft with the capacity of carrying at least 10 passengers; or by the Post Office; or by any scheduled service
- The transport of passengers or freight from or to a place outside the United Kingdom
- Supplies of certain caravans and houseboats
- Supplies of boots and helmets for industrial use
- Supplies of motor-cycle and cycle helmets
- The issuing of bank notes

VI. VAT rates generally applied in the Member States to certain products or services  
 0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption; [m] = taxation on the margin; [-] = out of scope; N/A = not applicable

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
<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	20	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	20	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	20 9	22	20	24	25	20
<b>Non-alcoholic beverages</b>																												
<i>Mineral water</i>	6	20	15	25	19	20	23	13	10	5.5	25	22	5	21	21	3	27	18	6	20	23	13	9	9.5	20	14	12	20
<i>Lemonade</i>	6	20	15	25	19	20	23	24	10	5.5	25	22	5	21	21	3	27	18	6	20	23	23	9	9.5	20	14	12	20
<i>Fruit juices</i>	6	20	15	25	19	20	23	24	10	5.5	25	22	5	21	21	3	27	18	6	20	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	20	22	20	24	25	20
<i>Children</i>	21	20	21	25	19	20	0	24	21	20	25	22	19	21	21	3	27	18	21	20	23	23	20	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	20	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	20	22	20	24	25	20
<i>Children</i>	21	20	21	25	19	20	0	24	21	20	25	22	19	21	21	3	27	18	21	20	23	23	20	22	20	24	25	0
<b>Tobacco</b>	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
<b>Hifi-Video</b>	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
<b>Computer, smartphones</b>	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
<b>E-books</b>	21	20	21	25	19	20	23	24	21	5.5 20	25	4 22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
<b>Household electrical appliances</b>	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
<b>Furniture</b>	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
<b>Furs</b>	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
<b>Jewels</b>	21	20	21	25	19	20	23	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
<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	27	18	21	20	23	23	20	22	20	24	25	20
<i>Pay TV/ cable TV</i>	21	20	[ex]	25	19	20	23	24 [ex]	21	10	[ex] 25	22	19	21	21	3 17	27	18	21	10	8 23	23	20 [ex]	22	20 [ex]	24	25	20
<i>TV licence</i>	[-]	20	[ex] 21	25	[ex]	20	[ex]	[-]	21	2.1	N/A	4	19	[-]	21	N/A	27	[-]	[ex]	10	23	6	20	[ex]	20	10	[ex]	[ex]
<b>Energy products</b>																												
<i>Natural gas</i>	21	20	21	25	19	20	13.5	13	21	20	25	10	19	21	21	8	27	[-] 18	21	20	23	23	20	22	20	24	25	5
<i>Electricity</i>	21	20	21	25	19	20	13.5	13	21	20	25	10	19	21	21	8	27	5	21	20	23	23	20	22	20	24	25	5
<i>District heating</i>	21	20	21	25	19	20	13.5	13	21	20	25	22	19	12	9	8	5	18	21	20	23	23	20	22	20	24	25	20
<i>Firewood</i>	6	20	15	25	7	20	13.5	24	21	10	25	10	19	21	21	8	27	18	21	13	8	6	20	22	20	24	25	20
<i>Timber for industrial use</i>	21	20	21	25	7 19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
<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	20	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	20	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	20	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	20	22	20	24	25	5

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	
Lubricants	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20	
Motor vehicles	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	20	22	20	24	25	20	
<b>Passenger transport (domestic)</b>																													
Air	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	20	9.5	20	10	6	0	
Sea	6	20	N/A	[ex]	19 7 [-]	20	[ex]	24	10	10	25	10	9	12	21 9	N/A	N/A	0	6	N/A	8	6	20	9.5	N/A	10	6	0	
Inland waterway	6	20	15 21	[ex]	19 7	20	[ex]	24	10	10	N/A	10	N/A	12	21 9	3	27	N/A	6	10	8	6	20	9.5	20	10	6	0	
Rail	6	20	15 21	[ex]	19 7	20	[ex]	24	10	10	25	10 [ex]	N/A	12	21 9	3	27	N/A	6	10	8	6	20	9.5	20	10	6	0	
Road	6	20	15 21	[ex]	19 7	20	[ex]	24	10	10 0	25	10 [ex]	5 9	12	21 9	3	27	0 18	6	10	8	6	20	9.5	20	10	6	0	
<b>Passenger transport (international)</b>																													
Air	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sea	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A	N/A	0	0	N/A	0	0	0	0	0	N/A	0	0	0
Inland waterway	6	0	0	0	7 0	0	0	24	10	10	N/A	0	N/A	0	0	0	0	N/A	6	0	8	0	0	N/A	0	0	0	0	
Rail	6	0	0	0	19 7	0	0	24	10	0	25	0	N/A	0	0	0	0	N/A	6	10	0	0	0	0	0	0	0	0	
Road	6	0	0	0	19 7	0	0	24	10	10 [ex]	25	0	0	0	0	0	0	N/A	6	10	8	0	0	9.5	0	0	0	0	
Travel agencies	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]	20 [m]	22 [m]	20 [m]	24 [m]	25 [m]	20 [m]	
Hotels	6	9	15	25	7	9	9	13	10	10	13	10	9	21	9	3	18	7	6	13	8	6	9 20	9.5	20	10	12	20	
Take away	6	20	15	25	7	20	9	13 24	10	10	25	10	5	21	21	3	18 27	18	6	10	8 23	13	9 20	22 9.5	20	14	12	0 20	
<b>Bars and cafés</b>																													
Bars and cafés	21	20	21	25	19	20	9 23	24	10	10	13 25	10	9 19	21	21	3	27	18	6	20	8 23	23 13	9 20	22	20	24	25	20	
Night clubs	21	20	21	25	19	20	23	24	10	10	13 25	22	19	21	21	3	27	18	6	20	23	23	9 20	22	20	24	25	20	
Alcoholic beverages	21	20	21	25	19	20	23	24	10	20	13 25	10	19	21	21	17	27	18	21	20	23	23	9 20	22	20	24	25	20	
<b>Consumption on board ships, aircraft or trains</b>																													
Goods								13 24					0			3 17					5 8 23	6 13 23	9 20						
Services								24					9 19			3 17						0 13 8	9 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	6 21	13	8	6	20	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	6	10	5 8 23	6	9 20	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 10	25	4 10	5	21	21	N/A	27 5	[ex]	21	20	8	[ex] 6	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	6 21	20	8 23	6 23	20	9.5	20	24	25	20 5	
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]	20	22	20 [ex]	[ex]	[ex]	[ex]	20 20

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
<i>Supplies of new buildings</i>	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]	20	22 9.5	20	[ex]	[ex]	0 20
<i>Construction work on new buildings</i>	6 12 21	20	21	25	19	20	13.5	24	4 10	20	25	4 10	19	21	21	3 17	27	18	21	20	8 23	6 23	20	22 9.5	20	24	25	20 0
<b>Agricultural Inputs</b>																												
<i>Pesticides and plant protection materials</i>	12 21 6	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
<i>Fertilisers</i>	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
<i>Treatment of waste and waste water</i>	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	20	9.5	20	24	25	20 0
<i>Collection of household waste, ...</i>	21	20	15	25	[-] 19	20	[-] 13.5	24 [-]	10	10	25	10	5 [-]	22	21	3	27	18	[-] 21	10	8	[-] 6	20	9.5	20	24	25	20
<b>Arrangements for the taxation of gold</b>																												
<i>Ingots and bars</i>	[ex] 21	20	[ex] 21	[ex]	[ex] 19	[ex]	[ex]	[ex]	[ex] 0 21	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	0	21	[ex]	[ex]	[ex]	[ex]	22	[ex]	24	[ex]	[ex] 20 0
<i>Coins (currency)</i>	[ex] 21	20	[ex] 21	[ex]	19 7 [ex]	[ex]	[ex]	[ex]	[ex] 0 21	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	0	[ex]	[ex]	[ex]	20	[ex]	[ex]	24	[ex]	[ex] 20 0
<i>Jewellery, gold plate, medals, tools</i>	21	20	21	25	19 7	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	20	22	20	24	25	20
<i>Services supplied by lawyers</i>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23 6	20	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 [m]	25 [m]	22 [m]	5 [m]	21	21	17 [m]	27 [m]	18	21	20 [m]	23 [m]	6 23 [m]	20	22 [m]	20 [m]	24 [m]	25	20
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	6	20	15	25	7 19	20	13.5	24	10	5.5	25	10	5	21	21	8	27	5	6	13	8	6 23	20	9.5	20	10 24	12	5
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	6	20	21	25	7 19	20	13.5	24	10	5.5 10	N/A	10	N/A	21	21	8	27 [-]	18	6	13	8	6	20	9.5	20	10	12	20

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

### **DENMARK**

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

### **GERMANY**

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

### **GREECE**

According to Article 120 of the VAT Directive, Greece may apply rates up to 30% lower than the corresponding rate applied in the mainland to the following islands: Chios, Cyclades, Dodecanese, Lesbos, Northern Sporades, Samos and Samothrace. The lower rates currently applied in the Greek Islands are 4%, 9% and 17%. The following islands are excluded from the application of these lower rates: Thira, Mykonos, Naxos, Paros, Rhodes, Skiathos (since 01/10/2015); Syros, Andros, Tinos, Milos, Kea, Antiparos, Sifnos, Karpathos, Alonissos, Thassos and Skiros (since 01/06/2016).

### **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 some shows, sales of live meat and charcuterie animals to persons not liable to pay tax;

- 2.10%: some goods supplied in Corsica and some services to which the reduced rates are applicable in mainland France;
- 10%: certain work on immovable property, agricultural equipment, certain supplies of furnished lodging, and sales for consumption on the premises, sales of electricity supplied at low voltage;
- 13%: petroleum products;

The standard rate applicable in Corsica is the same as in the rest of the country: 20%.

#### b) DOM

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

#### c) Monaco

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

### **ITALY**

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

### **CYPRUS**

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

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



## **AUSTRIA**

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

## **PORTUGAL**

Special rates apply in the Azores and Madeira:

a) In the Azores

- 4%: reduced rate;
- 9%: reduced rate / parking rate;
- 18%: standard rate;

b) In Madeira

- 5%: reduced rate;
- 12%: reduced rate / parking rate;
- 22%: standard rate.

## **FINLAND**

The Åland Islands are excluded from the scope of VAT.

## **UNITED KINGDOM**

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

**VIII. The evolution of VAT rates applicable in the Member States**

<b>MEMBER STATES AND DATES</b>	<b>REDUCED RATE</b>	<b>STANDARD RATE</b>	<b>INCREASED RATE</b>	<b>PARKING RATE</b>
<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 itself. As from 1.1.1970, the (2) 4% rate 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	-	-
<b>Cyprus</b>				
01/07/1992	-	5	-	-
01/10/1993	-	8	-	-

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

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
<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	-	-
<b>Slovenia</b>				
01/07/1999	8	19	-	-
01/01/2002	8.5	20	-	-
01/07/2013	9.5	22	-	-
<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	-	-

<b>MEMBER STATES AND DATES</b>	<b>REDUCED RATE</b>	<b>STANDARD RATE</b>	<b>INCREASED RATE</b>	<b>PARKING RATE</b>
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	Margarine
2	Water supplies	6	
3	Pharmaceutical products	6 21	Medicines for human or animal consumption; blood and blood products (red blood cells, white blood cells, plasma, platelets, blood containing anticoagulants, etc.); condom; band-aid and similar products; injection and similar medical products
4	Medical equipment for disabled persons	6 21	The orthopedic appliances (including surgical belts); dental prosthetic; 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 sanitary napkins and 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.
	Children's car seats	21	
5	Transport of passengers (+see n° VI)	6 0	
6	Books	6 21	Books, children's painting and picture books, brochures leaflets, sheet music, maps
	Books on other physical means of support	21	
	Newspapers	0 6 21	Daily and weekly newspapers of general information Daily and weekly newspapers
	Periodicals	0 6 21	Daily and weekly periodicals of general information Daily and weekly periodicals
7	Admission to cultural services (shows, cinema, theatre)	[ex] 6	Organisations recognized by the competent authority when the revenues from their activities serve exclusively to cover their costs
	Admission to amusement parks	6	
8	Pay TV/ cable TV	21	
	TV licence	[-]	
9	Writers, composers, etc.	6 21 [ex]	Except copyright concessions relating to computer programs
10	Social housing	12 6	Provided that all the conditions are fulfilled
10a	Renovation and repairing of private dwellings (*)	21 6	Renovation and repairing of private dwellings completed more than 10 years ago
10b	Window cleaning and cleaning in private households	21	



11	Agricultural inputs	6 12 21	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. Phytopharmaceutical products
12	Hotel accommodation	6	
12a	Restaurant and catering services	12	All beverages are excluded
13	Admission to sporting events	6 [ex]	For non-profit organisations whose revenues from their activities serve exclusively to cover their costs
14	Use of sporting facilities	6 [ex]	For non-profit organisations whose revenues from their activities serve exclusively to cover their costs
15	Social services in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136 of the Directive 2006/112/EC	6 21 [ex]	
16	Supplies by undertakers and cremation services	6 21	Coffins
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	21	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	6	
	Shoes and leather goods	6	
	Clothing and household linen	6	
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	

District heating	21	
Firewood	6	
Timber for industrial use	21	
<b>Petroleum products</b>		
Petrol (unleaded)	21	
Diesel fuel	21	
LPG	21	
Heating oil	21	
Lubricants	21	
	21	
<b>Motor vehicles</b>	6	Cars for the disabled
	[m]	
<b>Passenger transport (domestic)</b>		
Air	6	
Sea	6	
Inland waterway	6	
Rail	6	
Road	6	
<b>Passenger transport (international)</b>		
Air	0	
Sea	0	
Inland waterway	6	
Rail	6	
Road	6	
<b>Travel agencies</b>	21	
	[m]	
<b>Hotels</b>	6	
<b>Take away</b>	6	
<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		
Services		
<b>Cut flowers and plants</b>		
Decorative use	6	
Food production	6	
<b>Immovable property</b>		
	6	
Social Housing (category 10/Annex III)	12	Provided that all the conditions are fulfilled
Renovation and repairing (category 10a/Annex III)	6	Renovation and repairing of private dwellings completed more than 10 years ago
Building land	21	
	[ex]	
Supplies of new buildings	21	
Construction work on new buildings	6	
	12	
	21	
<b>Agricultural Inputs</b>		
Pesticides and plant protection materials	12	Reduced rate of 12% only on phytopharmaceutical products recognised by the Ministry of Agriculture
	21	
Fertilisers	12	Reduced rate of 12% only on phytopharmaceutical products recognised by the Ministry of Agriculture
	21	
<b>Treatment of waste and waste water</b>	21	
<b>Collection of household waste, ...</b>	21	
<b>Arrangements for the taxation of gold</b>		
Ingots and bars	[ex]	
	21	
Coins (currency)	[ex]	
	21	
Jewellery, gold plate, medals, tools	21	

<b>Services supplied by lawyers</b>	21	Notaries are subject to 21% as from 01.01.2014
<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:
  - coal and solid fuel obtained from coal
  - lignite and agglomerated lignite (except for jet)
  - coke and semi-coke from coal, lignite and peat
  - uncharred petroleum coke used as fuel.
2. Certain tyres and inner tubes for agricultural tractors and machinery, excluding tyres and inner tubes for forestry tractors and cultivators.

**Zero rate applies to:**

- Supplies of daily and weekly newspapers and periodicals of general information
- 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	20	
	Children's car seats	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] 20	Organizations 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	
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 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 [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	

<b>GOODS and SERVICES</b>	<b>VAT-Rate</b>	<b>Comments</b>
<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>		
<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, ...</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 15	
2	Water supplies	15	
3	Pharmaceutical products	10 15	
4	Medical equipment for disabled persons ----- Children's car seats	15 15	
5	Transport of passengers (+see n° VI)	15 0	
6	Books	10 15	
	Books on other physical means of support	21	
	Newspapers	15	
	Periodicals	15	
7	Admission to cultural services (shows, cinema, theatre)	15	
	Admission to amusement parks	15	
8	Pay TV/ cable TV	[ex] 21	Public radio and TV broadcasting, excluding those of a commercial nature, are exempt
	TV licence	[ex] 21	Public radio and TV broadcasting, excluding those of a commercial nature, are exempt
9	Writers, composers, etc.	15	
10	Social housing	15	
10a	Renovation and repairing of private dwellings (*)	15	
10b	Window cleaning and cleaning in private households	15	
11	Agricultural inputs	15 21	
12	Hotel accommodation	15	
12a	Restaurant and catering services	21	
13	Admission to sporting events	15	
14	Use of sporting facilities	15	
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	15 [ex]	
16	Supplies by undertakers and cremation services	15	
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	15 [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 15	Cleaning and draining of waste water, collection of domestic 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	
21	Hairdressing	21	

<b>GOODS and SERVICES</b>	<b>VAT-Rate</b>	<b>Comments</b>
<b>Alcoholic beverages</b>		
Spirits	21	
Wine	21	
Beer	21	
<b>Non-alcoholic beverages</b>		
Mineral water	15	
Lemonade	15	
Fruit juices	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]	Public radio and TV broadcasting, excluding those of a commercial nature
	21	
<b>Energy products</b>		
<i>Natural gas</i>	21	
<i>Electricity</i>	21	
<i>District heating</i>	21	
<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	15% applies only on regular transport
	21	
<i>Sea</i>	N/A	
<i>Inland waterway</i>	15	15% applies only on regular transport
	21	
<i>Rail</i>	15	15% applies only on regular transport
	21	
<i>Road</i>	15	15% applies only on regular transport
	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>	21	
<i>Night clubs</i>	21	
<i>Alcoholic beverages</i>	21	
<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>	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	Reduced rate of 15% applies to cleaning and draining of waste water
	21	
<b>Collection of household waste, ...</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	25	
	Children's car seats	21	
5	Transport of passengers	[ex]	25% applies to coach and bus services except scheduled bus services which are exempted.
	(+see n° VI)	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]	
	Admission to amusement parks	25	
8	Pay TV/ cable TV	25	
	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	6	
		25	
14	Use of sporting facilities	25	
		[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	25	
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	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	

<b>GOODS and SERVICES</b>	<b>VAT-Rate</b>	<b>Comments</b>
<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>	[ex]	
	25	
<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>		
<i>Services</i>		
<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 123 Denmark reduces the taxable amount to 20% to which the 25% rate is applied, resulting in an effective rate of 5% for imports of both works of art and antiques. Similarly, the taxable amount in respect of supplies by creators is reduced by 20% to which the 25% rate applies, resulting in an effective rate of 5%
<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	

**Zero rate is applicable 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, VAT (according to the VAT Directive 2006/112/EC) is not applicable on these territories.

## GERMANY

	Category	VAT-Rate	Comments
1	Foodstuffs	7 19	
2	Water supplies	7	
3	Pharmaceutical products	19	
4	Medical equipment for disabled persons	7	
	Children's car seats	19	
5	Transport of passengers	7	
	(+see n° VI)	19	
6	Books	7	
	Books on other physical means of support	7 19	Audiobooks
	Newspapers	7	
	Periodicals	7	
7	Admission to cultural services (shows, cinema, theatre)	[ex] 7	Supplies by public bodies or other cultural bodies recognised by the competent national authority
	Admission to amusement parks	19	
8	Pay TV/ cable TV	19	
	TV licence	[ex]	
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	
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	19	Certain services closely linked to sport or physical education by non-profit-making organisations to persons taking part in sport or physical education
		[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	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	7 [ex]	Performances stemming from the practice as a dental technician as well as the supply or restoration of dentures and orthodontic apparatus, to the extent the entrepreneur has manufactured or restored them in their corporation
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	Hairstressing	19	

<b>GOODS and SERVICES</b>	<b>VAT-Rate</b>	<b>Comments</b>
<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 pellets, 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>	19	
	7	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
<i>Rail</i>	19	
	7	
<i>Road</i>	19	
	7	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	

<i>Inland waterway</i>	7 0	
<i>Rail</i>	19 7	
<i>Road</i>	19 7	
<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>		
<i>Services</i>		
<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>	19 7	Reduced rate of 7% on biological (not chemical) fertilizers
<b>Treatment of waste and waste water</b>	[-] 19	
<b>Collection of household waste, ...</b>	[-] 19	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex] 19 19	
<i>Coins (currency)</i>	7 [ex]	
<i>Jewellery, gold plate, medals, tools</i>	19 7	
<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>	19 [m]	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	7 19	The reduced rate applies on works of art and collector's items
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	7 19	The reduced rate applies on works of art and collector's items

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

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

## ESTONIA

	Category	VAT-Rate	Comments
1	Foodstuffs	20	
2	Water supplies	20	
3	Pharmaceutical products	9	
4	Medical equipment	9	
	Children's car seats	20	
5	Transport of passengers (+see n° VI)	20 0	
	Books	9	
	Books on other physical means of support	20	
6	Newspapers	9	Newspapers and periodicals containing mainly publicity, private advertisements or erotic/pornographic material are at 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	
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>		
<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>	[ex]	
	20	
<i>Coins (currency)</i>	[ex]	
<i>Jewellery, gold plate, medals, tools</i>	20	
<b>Services supplied by lawyers</b>	20	



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

<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	4.8% applies to livestock and live horses normally intended for use in the preparation of foodstuffs
		4.8	
		9	
		13.5	
		23	
2	Water supplies	[ex] 23	When the water is provided by local authorities or Irish Water
3	Pharmaceutical products	0	Used for human or animal oral consumption, excluding medicine which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets.
		13.5	Non-oral contraceptive products.
		23	Includes products used for human or animal non-oral consumption such as injections, infusions, liniments, ointments etc.
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; orthopedic 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
		23	
	Children's car seats	13.5	
5	Transport of passengers (+see n° VI)	[ex]	
6	Books	0	
	Books on other physical means of support	23	
	Newspapers	9	
	Periodicals	9	
7	Admission to cultural services (shows, cinema, theatre)	[ex] 9	Supplies by public bodies (bodies governed by public law or by other cultural bodies)
	Admission to amusement parks	9	
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

11	Agricultural inputs	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	9	
12a	Restaurant and catering services	9 [ex]	All beverages are excluded Catering services supplied to patients in a hospital or students at their school
13	Admission to sporting events	[ex]	
14	Use of sporting facilities	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]	
16	Supplies by undertakers and cremation services	[ex]	
		13.5	
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]	Other professional medical care services that, on 1 January 2010, were recognised by the Revenue Commissioners as exempt activities.
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	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	13.5	
	Shoes and leather goods	13.5	
	Clothing and household linen	13.5	
20	Domestic care services (**)	[ex]	
21	Hairdressing	9	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	23	
<i>Wine</i>	23	
<i>Beer</i>	23	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	23	
<i>Lemonade</i>	23	
<i>Fruit juices</i>	23	
<b>Clothing</b>		
<i>Adults</i>	23	
<i>Children</i>	0	
<i>Children nappies</i>	0	
<b>Footwear</b>		
<i>Adults</i>	23	
<i>Children</i>	0	
<b>Tobacco</b>	23	
<b>Hifi-Video</b>	23	
<b>Computer, smartphones</b>	23	
<b>E-books</b>	23	
<b>Household electrical appliances</b>	23	
<b>Furniture</b>	23	
<b>Furs</b>	23	
<b>Jewels</b>	23	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	23	
<i>Pay TV/ cable TV</i>	23	
<i>TV licence</i>	[ex]	
<b>Energy products</b>		
<i>Natural gas</i>	13.5	
<i>Electricity</i>	13.5	
<i>District heating</i>	13.5	
<i>Firewood</i>	13.5	
<i>Timber for industrial use</i>	23	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	23	
<i>Diesel fuel</i>	23	

LPG	23	
Heating oil	13.5	
Lubricants	23	
<b>Motor vehicles</b>	23	
<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	9	
Take away	9	
<b>Bars and cafés</b>		
Bars and cafés	9	
Night clubs	23	
Alcoholic beverages	23	
<b>Consumption on board ships, aircraft or trains</b>		
Goods		
Services		
<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	
Building land	[ex] 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>		
Pesticides and plant protection materials	23	
Fertilisers	0 23	0% on supplies of certain fertilisers in units of not less than 10 kg
Treatment of waste and waste water	[-] 13.5	
Collection of household waste, ...	[-] 13.5	
<b>Arrangements for the taxation of gold</b>		
Ingots and bars	[ex] 23	
Coins (currency)	[ex]	
Jewellery, gold plate, medals, tools	23	
<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	13.5 23 [m]	13.5% applies on works of art and on antiques
Rate on importation (Article 103 of the Directive 2006/112/EC)	13.5	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	13.5	

**Parking rate of 13.5% applicable to:**

1. Energy for heating and light
2. Movable property used in the construction and maintenance of immovable property
3. Supply of immovable property
4. Services consisting of the routine cleaning of immovable property
5. Repair and maintenance of movable property
6. Services relating to the care of the human body
7. Certain specific tourist services
8. Services relating to photography
9. Services supplied by jockeys
10. Works of art and antiques
11. Short-term hire (less than 5 weeks) of:
  - motor vehicles designed for the conveyance of persons by road
  - ships, boats and other vessels not exceeding 15 tonnes gross designed

for the conveyance of passengers

- sports and pleasure craft, including yachts, cabin cruisers, dinghies, canoes, skiffs and racing boats
- caravans, mobile homes, tents and trailer tents.

12. Driving schools

13. Professional services supplied by veterinary surgeons

**The rate of 4,8% applicable to:**

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

**Zero rate is applicable to:**

- 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.

- Supplies of some food and drink intended for human consumption

(excluding certain products such as alcoholic beverages, manufactured beverages, ice-cream, confectionery,

- Supplies of seeds, plants, trees, etc. used for food production

- Supplies of certain fertilisers in units of not less than 10 kg

- Supplies of animal feeding stuffs excluding medicine which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets.

- Supplies of orally administered medicines for human consumption

- Supplies of orally administered medicines for animal consumption excluding medicine which is packaged, sold or

- Supplies of certain articles of feminine hygiene

- Supplies of medical equipment such as wheelchairs, walking frames and crutches, orthopaedic appliances and

other artificial parts of the body (excluding false teeth, corrective spectacles and contact lenses)

- Supplies of articles of clothing and footwear for children of average size under the age of ten

(excluding clothes made of fur or skin and articles of clothing and footwear not marked with the size or age)

- Supplies of wax candles and night-lights that are white and cylindrical, excluding candles and night-lights that are decorated, spiralled, tapered or perfumed.

- Services provided by the Commissioners of Irish Lights in connection with the operation of lightships, lighthouses or other navigational aids.

- Life saving services provided by the Royal National Lifeboat Institution including the organisation and maintenance of the lifeboat service.

GREECE

	Category	VAT-Rate	Comments
1	Foodstuffs	13 24	
2	Water supplies	[ex] 24	Irrigation water provided by specific public entities of public and private law (not publicly owned companies) and local self-administration authorities
3	Pharmaceutical products	6 13 24	Vaccines for humans and medicaments for human use (excluding goods of headings 3002, 3005 or 3006 as referred to in the Commission Implementing Regulation (EU) No 1101/2014 of 16 October 2014) Glands and other organs for organo-therapeutic uses; heparin and its salts; human blood; animal blood; antisera, other blood fractions and immunological products; vaccines for animals; medicaments 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 brassières 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 thalassaemia; 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, haemofiltration, haemodiafiltration 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	
5	Transport of passengers (+see n° VI)	24	
6	Books	6 24	Printed books belonging to the tariff headings EX 4901 and EX 4903
	Books on other physical means of support	24	
	Newspapers	6 24	Printed newspapers and periodicals, of the tariff heading 4902, are subject to the reduced VAT rate (6%) even if they are illustrated or contain advertisements. However, when these are not of this tariff code, or are digitalized (ie CD) or even downloaded from the internet, then these are subject to the standard VAT rate (23%)
	Periodicals	6 24	
7	Admission to cultural services (shows, cinema, theatre)	24 6	Theatre tickets
	Admission to amusement parks	24	
8	Pay TV/ cable TV	[ex] 24	Services provided by public radio and public TV, excluding those of a commercial nature
	TV licence	[ ]	
9	Writers, composers, etc.	24	
10	Social housing	24 [ex]	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	Certain inputs mentioned in Annex III to the VAT Code, as amended by Law 4334/2015 (e.g. live plants)
		24	
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	24	
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	24	
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]	
TV licence	[-]	
<b>Energy products</b>		
Natural gas	13	
Electricity	13	
District heating	13	
Firewood	24	
Timber for industrial use	24	
<b>Petroleum products</b>		
Petrol (unleaded)	24	
Diesel fuel	24	
LPG	24	
Heating oil	24	
Lubricants	24	
Motor vehicles	24	
<b>Passenger transport (domestic)</b>		
Air	24	
Sea	24	
Inland waterway	24	
Rail	24	
Road	24	
<b>Passenger transport (international)</b>		
Air	0	
Sea	0	
Inland waterway	24	
Rail	24	
Road	24	
Travel agencies	24	[m]
Hotels	13	
Take away	13	
	24	

<b>Bars and cafés</b>		
Bars and cafés	24	
Night clubs	24	
Alcoholic beverages	24	
<b>Consumption on board ships, aircraft or trains</b>		
Goods		
Services		
<b>Cut flowers and plants</b>		
Decorative use	24	
Food production	13	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	24	
Renovation and repairing (category 10a/Annex III)	24	
	[ex]	
Building land	24	The standard VAT rate is applied on building land on which a building of either more than 3 floors or more than 500m2 is about to be built based on an engineer's plan that has been approved by the urban planning authorities
Supplies of new buildings	24	
Construction work on new buildings	24	
<b>Agricultural Inputs</b>		
Pesticides and plant protection materials	24	
Fertilisers	24	
<b>Treatment of waste and waste water</b>		
	24	
Collection of household waste, ...	[-]	These services are out of scope of VAT when supplied by public authorities
<b>Arrangements for the taxation of gold</b>		
Ingots and bars	[ex]	
Coins (currency)	[ex]	
Jewellery, gold plate, medals, tools	24	
Services supplied by lawyers	24	
<b>Taxation of works of art, collector's items and antiques</b>		
Works of art, collector's items and antiques	24	
	[m]	
Rate on importation (Article 103 of the Directive 2006/112/EC)	24	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	24	

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

According to Article 120 of the VAT Directive, Greece may apply rates up to 30% lower than the corresponding rate applied in the mainland to the following islands: Chios, Cyclades, Dodecanese, Lesbos, Northern Sporades, Samos and Samothrace. The lower rates currently applied in the Greek Islands are 4%, 9% and 17%. The following islands are excluded from the application of these lower rates: Thira, Mykonos, Naxos, Paros, Rhodes, Skiathos (since 01/10/2015); Syros, Andros, Tinos, Milos, Kea, Antiparos, Sifnos, Karpathos, Alonissos, Thassos and Skiros (since 01/06/2016).

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 officinal preparations.  Medical products for veterinary uses; napkins, tampons, panty liners, condoms and other non-medical contraception.
4	Medical equipment for disabled persons	4  10	Vehicles for persons with reduced mobility; prosthesis, orthosis and internal implants for disabled people; repair services of cars and wheelchairs for disabled persons and the services adapting taxis for the 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] 21	Supplied by bodies governed by public law or by other organisations that can qualify as charitable under the Member State legislation
	Admission to amusement parks	21	
8	Pay TV/ cable TV	21	
	TV licence	21	
9	Writers, composers, etc.	21	
10	Social housing	4  10	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.
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	The amateur sports 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  10 [ex]	Assistance services, to dependent persons, to the promotion of personal autonomy and care for dependent people, where they provided in centers or residences or through prices resulting from an administrative tender awarded to companies providing, or following places an economic benefit linked to such services covering more than 75 percent of its price in application, in both cases, the provisions of the Act.
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 (**)	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>	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>		
<b>Hifi-Video</b>		
<b>Computer, smartphones</b>		
<b>E-books</b>		
<b>Household electrical appliances</b>		
<b>Furniture</b>		
<b>Furs</b>		
<b>Jewels</b>		
<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>		
<i>Services</i>		
<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	

Treatment of waste and waste water	10	
Collection of household waste, ...	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 rate of 4% applicable to:**

- Some food products
- Some pharmaceuticals
- Some books (including free supplement)
- Books on other physical means of support
- Some newspapers
- Some periodicals
- Some construction works on new buildings
- Some social services

**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 as well as products intended for human consumption with the exception of the following products: a) confectionery products; b) chocolates and all composite products containing chocolate or cocoa. However chocolate, milk maid chocolate, chocolate candy, cocoa beans and cocoa butter are admitted at the reduced rate of 5.5%; 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
		21	
2	Water supplies	5.5	
3	Pharmaceutical products	2.1	Medicines, drugs or pharmaceutical products defined in Article L. 5121 -8 Code of public health, which fulfil the conditions of Article L. 162-17 of the French social security code, or who 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 authorization for use referred to in Article L. 5121-12 of the Code of public health.
		5.5	Products used for women's hygiene protection
		10	Pharmacy and pharmaceutical drugs or products for use in human medicine and subject to the authorization 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% applies to books, newspapers and periodicals containing mainly publicity, private advertisements, obscene or pornographic material; 2.1% also applies to digital press
		20	
	Books on other physical means of support	5.5	
		20	
	Newspapers	2.1	
		20	
	Periodicals	2.1	
		20	
7	Admission to cultural services (shows, cinema, theatre)	2.1	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, 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	10
		20	Amusement parks which do not illustrate any cultural topic
8	Pay TV/ cable TV	10	
	TV licence	2.1	
9	Writers, composers, etc.	5.5	
10	Social housing	5.5	Buildings and connected operations covered by social policy program
		10	
		20	
10a	Renovation and repairing of private dwellings (*)	10	Renovation and repairing of private dwellings completed since at least 2 years
10b	Window cleaning and cleaning in private households	10	If the associated works are also at reduced rate and if they concern dwellings completed since more than 2 years
		20	

11	Agricultural inputs	10	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
		20	
12	Hotel accommodation	10	
12a	Restaurant and catering services	10	Alcoholic beverages are subject to the standard rate
13	Admission to sporting events	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	20	
		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 (**)	5.5	
		10	
21	Hairdressing	20	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
Spirits	20	
Wine	20	
Beer	20	
<b>Non-alcoholic beverages</b>		
Mineral water	5.5	
Lemonade	5.5	
Fruit juices	5.5	
<b>Clothing</b>		
Adults	20	
Children	20	
Children nappies	20	
<b>Footwear</b>		
Adults	20	
Children	20	
<b>Tobacco</b>		
	20	
<b>Hifi-Video</b>		
	20	
<b>Computer, smartphones</b>		
	20	
	5.5	
<b>E-books</b>	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>		
Phone/ fax/ telex/etc.	20	
Pay TV/ cable TV	10	
TV licence	2.1	
<b>Energy products</b>		
Natural gas	20	
	5.5	
Electricity	20	
	5.5	
District heating	5.5	Provided that it is at least 50 % from renewable energies
	20	
Firewood	10	
Timber for industrial use	20	
<b>Petroleum products</b>		
Petrol (unleaded)	20	
Diesel fuel	20	
LPG	20	
Heating oil	20	
Lubricants	20	
<b>Motor vehicles</b>		
	20	
<b>Passenger transport (domestic)</b>		
Air	10	
Sea	10	
Inland waterway	10	

Rail	10	
Road	10	
	0	The zero rate only applies to transport from and to another country of groups of at least ten foreign travellers
<b>Passenger transport (international)</b>		
Air	0	
Sea	0	
Inland waterway	10	
Rail	0	
Road	10	
	[ex]	
Travel agencies	20	
	[m]	
Hotels	10	
Take away	10	
<b>Bars and cafés</b>		
Bars and cafés	10	Supplies of alcoholic beverages are subject to the standard rate of 20%
Night clubs	10	Supplies of alcoholic beverages are subject to the standard rate of 20%
Alcoholic beverages	20	
<b>Consumption on board ships, aircraft or trains</b>		
Goods		
Services		
<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	Buildings and connected operations covered by social policy program
	10	
	20	
	5.5	Buildings and connected operations covered by social policy programs
Renovation and repairing (category 10a/Annex III)	5.5	Renovation and repairing of private dwellings completed since at least 2 years
	10	
	20	
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	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
	20	
Treatment of waste and waste water	10	
	20	
Collection of household waste, ...	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	
	5.5	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	10	5.5 % applies on works of art by their creator or his successors in title. The supply of works of art, on an occasional basis is subject to 10%

**The rate of 2,1% applies to:**

- Livestock intended for use as foodstuff to non-taxable persons including farmers taxed under the special flat-rate scheme
- Some pharmaceuticals
- Some newspapers
- Some periodicals
- Television licence fees
- Admission to cultural services, shows - 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 some shows, sales of live meat and charcuterie animals to persons not liable to pay tax;

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

10%: certain work on immovable property, agricultural equipment, certain supplies of furnished lodging, and sales for consumption on the premises, sales of electricity supplied at low voltage;

13%: petroleum products;

The standard rate applicable in Corsica is the same as in the rest of the country: 20%.

b) DOM

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

c) Monaco

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



**CROATIA**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	5	5% applies to: all types of bread and milk (pasteurised, homogenised and condensed milk excluding chocolate milk and milk products) and substitute for mother's milk
		13	13 % applies to the edible animal or vegetable fats and oils, to the white, crystal sugar made of sugar beet and sugar cane, and to food for infants and processed cereal-based food for infants and young children
		25	
2	Water supplies	13 25	Supply of water (excluding bottled water and other packaging of water)
3	Pharmaceutical products	5	Medicines that are prescribed by a doctor and have the approval of the competent authority for medicines and medical products
		25	
4	Medical equipment for disabled persons	5	Only applies to the supply of pharmaceuticals and medical aids for the exclusive personal use of the disabled in accordance with the Law on Health Insurance
		25	
	Children's car seats	25	
5	Transport of passengers (+see n° VI)	25	
6	Books	5	Books with professional, scientific, artistic, cultural and educational content; pedagogical textbooks as well as textbooks for primary, secondary and tertiary education
	Books on other physical means of support	5	
	Newspapers	5	Daily printed newspapers issued by publishers having a status of media, excluding newspapers with more than 50% of the content used for advertising
		13	Newspapers other than daily published newspapers unless more than 50% of content is used for advertising
Periodicals	25		
	5	Only to science magazines	
	13	Magazines other than science magazines unless more than 50 % of content is used for advertising	
7	Admission to cultural services (shows, cinema, theatre)	5	Admissions to cinema (film shows) Tickets for concerts
		13 25	
	Admission to amusement parks	25	
8	Pay TV/ cable TV	[ex]	Public radio and TV broadcasting, excluding those of a commercial nature, are exempt
		25	
	TV licence	N/A	
9	Writers, composers etc.	[ex] 25	If the income earned by a self-employed artist, composer etc. is more than KN 230.000 for the prior financial year
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	13	
12a	Restaurant and catering services	13	
13	Admission to sporting events	25	

14	Use of sporting facilities	[ex ]	Supply of services 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	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	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>	[ex]	Public radio and TV broadcasting, excluding those of a commercial nature
<i>TV licence</i>	N/A	
<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	

LPG	25	
Heating oil	25	
Lubricants	25	
<b>Motor vehicles</b>	25	
<b>Passenger transport (domestic)</b>		
Air	25	
Sea	25	
Inland waterway	N/A	
Rail	25	
Road	25	
<b>Passenger transport (international)</b>		
Air	0	
Sea	0	
Inland waterway	N/A	
Rail	25	
Road	25	
<b>Travel agencies</b>	25	
	[m]	
<b>Hotels</b>	13	
<b>Take away</b>	25	
<b>Bars and cafés</b>		
Bars and cafés	13	Only for serving non-alcoholic drinks and beverages, wine and beer
	25	
Night clubs	13	Only for serving non-alcoholic drinks and beverages, wine and beer
	25	
Alcoholic beverages	13	Only for serving wine and beer
	25	
<b>Consumption on board ships, aircraft or trains</b>		
Goods		
Services		
<b>Cut flowers and plants</b>		
Decorative use	25	
Food production	25	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	25	
Renovation and repairing (category 10a/Annex III)	25	
Building land	25	
Supplies of new buildings	25	
Construction work on new buildings	25	
<b>Agricultural inputs</b>		
Pesticides and plant protection materials	25	
Fertilisers	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>		
	[ex]	
	25	
Coins (currency)	[ex]	
	25	
Jewellery, gold plate, medals, tools	25	
<b>Services supplied by lawyers</b>	25	
<b>Taxation of works of art, collector's items and antiques</b>		
Works of art, collector's items and antiques	25	
	[m]	
Rate on importation (Article 103 of the Directive 2006/112/EC)	25	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	N/A	

**ITALY**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	4 5 10	
2	Water supplies	10	
3	Pharmaceutical products	10 22	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.
4	Medical equipment for disabled persons	4 22	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
	----- Children's car seats	22 22	-----
5	Transport of passengers (+see n° VI)	10 [ex]	
6	Books	4 22	4% applies 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 is issued by an electronic means and has 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.
	----- 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  Phytosanitary 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	5  22 [ex]	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	4% for 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	
	22	
<b>Motor vehicles</b>	4 [m]	On vehicles for the use of the disabled 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]	
<i>Road</i>	10 [ex]	
<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>		
<i>Services</i>		
<b>Cut flowers and plants</b>		
<i>Decorative use</i>	10	
<i>Food production</i>	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, ...</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 rate of 4% applicable to:**

- Some food products
- 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 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.
- Supply of new buildings (only for first housing)
- Construction work on new buildings (only for first housing)
- Pesticides, natural and artificial fertilizers 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	
6	Books	5	
	Books on other physical means of support	19	
	Newspapers	5	
	Periodicals	5	
7	Admission to cultural services (shows, cinema, theatre)	[ex] 5	
	Admission to amusement parks	5	
8	Pay TV/ cable TV	19	
	TV licence	N/A	
9	Writers, composers, etc.	5	
10	Social housing	5	
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	19	5% applies to the supply of coffins and funeral services
		5	
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	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	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>		
<i>Spirits</i>	19	
<i>Wine</i>	19	
<i>Beer</i>	19	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	5	
<i>Lemonade</i>	5	
<i>Fruit juices</i>	5	
<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>	N/A	
<b>Energy products</b>		
<i>Natural gas</i>	19	
<i>Electricity</i>	19	
<i>District heating</i>	19	
<i>Firewood</i>	19	
<i>Timber for industrial use</i>	19	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	19	
<i>Diesel fuel</i>	19	
<i>LPG</i>	5	LPG in cylinders
<i>Heating oil</i>	19	
<i>Lubricants</i>	19	
<b>Motor vehicles</b>	19	
<b>Passenger transport (domestic)</b>		
<i>Air</i>	N/A	
<i>Sea</i>	9	
<i>Inland waterway</i>	N/A	
<i>Rail</i>	N/A	
<i>Road</i>	5	
	9	
<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>	0	
<b>Travel agencies</b>	19	
	[m]	
<b>Hotels</b>	9	
<b>Take away</b>	5	
	19	19% applies to soft drinks and alcoholic beverages
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	19	
	9	cafés taxable at 9%
<i>Night clubs</i>	19	
<i>Alcoholic beverages</i>	19	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>	0	on international flights
	9	
<i>Services</i>	19	on intracommunity flights
<b>Cut flowers and plants</b>		
<i>Decorative use</i>	19	
<i>Food production</i>	5	
<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	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	
<b>Collection of household waste, ...</b>	5	
	[-]	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex]	
<i>Coins (currency)</i>	[ex]	

Jewellery, gold plate, medals, tools	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	
<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 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**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	21 12	
2	Water supplies	21	
3	Pharmaceutical products	12	
4	Medical equipment for disabled persons	12	
	Children's car seats	21	
5	Transport of passengers (+see n° VI)	12 [ex]	Transport of schoolchildren conducted by carriers licensed specially for this reason
6	Books	12	
	Books on other physical means of support	21	
	Newspapers	12	
	Periodicals	12	
7	Admission to cultural services (shows, cinema, theatre)	[ex] 21	Admissions to cinema (film shows)
	Admission to amusement parks	21	
8	Pay TV/ cable TV TV licence	21 [-]	
9	Writers, composers, etc.	[ex]	
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]	
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]	
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	

<b>GOODS and SERVICES</b>	<b>VAT-Rate</b>	<b>Comments</b>
<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>		
Adults	21	
Children	21	
Children nappies	21	
<b>Footwear</b>		
Adults	21	
Children	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	
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>	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	
<b>Travel agencies</b>	21	
	[m]	
<b>Hotels</b>	21	
<b>Take away</b>	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		
Services		
<b>Cut flowers and plants</b>		
Decorative use	21	
Food production	21	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	21	
Renovation and repairing (category 10a/Annex III)	21	
Building land	21	
Supplies of new buildings	21	To the first supply of 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>		
<b>Collection of household waste, ...</b>		
<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>		
<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	5% only applies to the supply of pharmaceuticals and medical aids to persons who have the right to the total or partial reimbursement of the acquisition expenses of these goods in accordance with the Law on Health Insurance
4	Medical equipment for disabled persons	5	
	Children's car seats	21	
5	Transport of passengers	9	9% applies to public passenger transportation services on regular routes
	(+see n° VI)	21	
6	Books	9	
	Books on other physical means of support	21	
	Newspapers	9	
	Periodicals	9	
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	
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	21 [ex]	
	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	

<b>GOODS and SERVICES</b>	<b>VAT-Rate</b>	<b>Comments</b>
<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	
<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>	21	9% applies to public passenger transportation services on regular routes
	9	
<i>Sea</i>	21	
	9	
<i>Inland waterway</i>	21	
	9	
<i>Rail</i>	21	
	9	
<i>Road</i>	21	
	9	
<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>		
Goods		
Services		
<b>Cut flowers and plants</b>		
Decorative use	21	
Food production	21	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	21	
Renovation and repairing (category 10a/Annex III)	21	
Building land	21	
Supplies of new buildings	21	
Construction work on new buildings	21	
<b>Agricultural inputs</b>		
Pesticides and plant protection materials	21	
Fertilisers	21	
<b>Treatment of waste and waste water</b>		
	21	
<b>Collection of household waste, ...</b>		
	21	
<b>Arrangements for the taxation of gold</b>		
Ingots and bars	[ex] 21	
Coins (currency)	[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>		
Works of art, collector's items and antiques	21	
Rate on importation (Article 103 of the Directive 2006/112/EC)	21	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	21	



LUXEMBOURG

	Category	VAT-Rate	Comments
1	Foodstuffs	3	
2	Water supplies	3	
3	Pharmaceutical products	3	Pharmaceutical products, prefabricated drugs and medicines for human use; veterinary medicines; compounded drugs; products used for contraception
		17	
4	Medical equipment for disabled persons	3	Therapeutic goods; medical equipment for the disabled
		17	
	Children's car seats	17	
5	Transport of passengers (+see n° VI)	[ex]	
		3	
6	Books	3	other than those with content exclusively for adults
	Books on other physical means of support	3	other than those with content exclusively for adults
	Newspapers	3	
	Periodicals	3	other than those with content exclusively for adults
7	Admission to cultural services (shows, cinema, theatre)	3	
	Admission to amusement parks	3	
8	Pay TV/ cable TV	3	Reception of radio and TV broadcasting services other than those whose content is exclusively for adults, regardless of the electronic communications network used
		17	
	TV licence	N/A	
9	Writers, composers, etc.	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	Products under H.S. code 38.08 excluded: Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products (put up in forms or packings for retail sale or in preparations or in the form of items such as ribbons, wicks and candles, and flypaper)
		17	
12	Hotel accommodation	3	
12a	Restaurant and catering services	3	
		17	Alcoholic beverages are subject to the standard rate
13	Admission to sporting events	3	
		[ex]	
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>		
Spirits	17	
Wine	14	ABV ≤ 13%
	17	
Beer	17	
<b>Non-alcoholic beverages</b>		
Mineral water	3	
Lemonade	3	
Fruit juices	3	
<b>Clothing</b>		
Adults	17	
Children	3	
Children nappies	17	
<b>Footwear</b>		
Adults	17	
Children	3	
<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>	17	
	N/A	
<b>Energy products</b>		
<i>Natural gas</i>	8	
<i>Electricity</i>	8	
<i>District heating</i>	8	
<i>Firewood</i>	8	
<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>	17	
<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	Supplies of alcoholic beverages are subject to the standard rate of 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	
<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	Only housing used by the owner, for his own use, as principal dwelling
	17	
<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, ...</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 with an ABV of 13% or less, with the exception of sparkling wines, liqueur wines and fortified wines
2. Solid mineral fuels, mineral oils and wood intended for use as fuel, with the exception of wood for heating (firewood)
3. Washing and cleaning products
4. Printed advertising matter, commercial and similar catalogues; tourism publications
5. Heat, cooling and steam, with the exception of heat provided by heating networks
6. Safe custody and administration of securities
7. Administration of credit and credit guarantees by a person or organisation other than that granting the credit

***The rate of 3% applies to:***

1. Food products (human and animal food)
2. Beverages, non-alcoholic: Mineral water/lemonade/fruit juices/tea
3. Water distribution
4. Pharmaceuticals:
  - a. Medicinal products for human and veterinary use, contraceptives, pharmaceutical compoundings
  - 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 ciments
  - g. First-aid boxes and kits
  - h. Stockings for varicose veins
5. Medical equipment for disabled persons:
  - 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. Passenger transport
7. Books (content not exclusively for advertising or for adults)
8. Books on other physical means of support (content not exclusively for advertising or for adults)
9. Newspapers
10. Periodicals (content not exclusively for advertising or for adults)
11. Admission to cultural services, shows (cinema, theatre, sports)
12. Reception of radio and TV broadcasting services (content not exclusively for advertising or for adults)
13. Royalties
14. Some agricultural inputs (H.S. code 38.08 excluded)
15. Raw wool

## HUNGARY

	Category	VAT-Rate	Comments
1	Foodstuffs	5  18  27	As of 1 January 2014, 5% applies to certain live pig, and its meat in bulk; as of 1 January 2015, 5% applies also to certain live cattle, sheep, lamb, goat, and their meat in bulk, as of 1 January 2016, 5% applies also to pork (not solely in bulk).  18% applies to: milk and milk products (excluding mother's milk); dairy products; flavoured milk; and products containing cereals, flour, starch, or milk
2	Water supplies	27	
3	Pharmaceutical products	5  27	Only human medical products; Radioactive medical isotopes, dietary foods for special medical purposes, medical oxygen (max. 10 or respectively 20 liter capacity, 150 or respectively 200 bar pressure cylinders or formulated in a liquid form, only pharmaceutical grade product)
4	Medical equipment for disabled persons	5  27	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 orthoses, accessories for lower limb orthoses, upper limb and lower limb prosthetic systems, C-3 and C-4 orthopedic shoes, tracheostomy aids (excepting aids under cat. 09 18 14 06 ISO), electric wheelchair, feeding tube
	----- Children's car seats -----	27 27	
5	Transport of passengers (+see n° VI)	27	
6	----- Books ----- Books on other physical means of support ----- Newspapers ----- Periodicals -----	5 5 5 5	
7	Admission to cultural services (shows, cinema, theatre)  Admission to amusement parks	18 27 27	18% applies to certain open air concerts
8	Pay TV/ cable TV  ----- TV licence	[ex] 27 [ex] 27	Services provided by public radio and public TV are exempte  Services provided by public radio and public TV are exempte
9	Writers, composers, etc.	27	
10	Social housing	5	Total net surface is not more than 150 m2 or 300 m2 for real estate with a single apartment
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	27	
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]	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>	27	
<i>Pay TV/ cable TV</i>	27	
<i>TV licence</i>	27	
<b>Energy products</b>		
<i>Natural gas</i>	27	
<i>Electricity</i>	27	
<i>District heating</i>	5	
<i>Firewood</i>	27	
<i>Timber for industrial use</i>	27	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	27	
<i>Diesel fuel</i>	27	
<i>LPG</i>	27	
<i>Heating oil</i>	27	
<i>Lubricants</i>	27	
<b>Motor vehicles</b>	27	

<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		
Services		
<b>Cut flowers and plants</b>		
Decorative use	27	
Food production	27	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	27 5	On an occasional basis
Renovation and repairing (category 10a/Annex III)	27	
Building land	27	
Supplies of new buildings	27 5	On an occasional basis
Construction work on new buildings	27	
<b>Agricultural inputs</b>		
Pesticides and plant protection materials	27	
Fertilisers	27	
Treatment of waste and waste water	27	
Collection of household waste, ...	27	
<b>Arrangements for the taxation of gold</b>		
Ingots and bars	[ex] 27	
Coins (currency)	[ex] 27	
Jewellery, gold plate, medals, tools	27	
Services supplied by lawyers	27	
<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	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	27 [-]	On an occasional basis

**MALTA**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	0	Some confectionery is at 5%
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	Transport of passengers by the Scheduled Public Bus Service. Other transport of passengers, e.g. a taxi service, is at 18%
6	Books	5	
	Books on other physical means of support	5	
	Newspapers	5	
	Periodicals	5	
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	
	Shoes and leather goods	5	
	Clothing and household linen	5	
20	Domestic care services (**)	5	
21	Hairdressing	18	

<b>GOODS and SERVICES</b>	<b>VAT-Rate</b>	<b>Comments</b>
<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>	18	
<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 Public Authority: outside the scope 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>		
<i>Bars and cafés</i>	18	
<i>Night clubs</i>	18	
<i>Alcoholic beverages</i>	18	
<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>	18	
<i>Food production</i>	0	
<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	[ex]	
<i>Renovation and repairing (category 10a/Annex III)</i>	18	



<i>Building land</i>	[ex]	
<i>Supplies of new buildings</i>	[ex]	
<i>Construction work on new buildings</i>	18	
<b>Agricultural inputs</b>		
<i>Pesticides and plant protection materials</i>	18	
<i>Fertilisers</i>	18	
<b>Treatment of waste and waste water</b>	18	
<b>Collection of household waste, ...</b>	18	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	0	
<i>Coins (currency)</i>	[ex]	
<i>Jewellery, gold plate, medals, tools</i>	18	
<b>Services supplied by lawyers</b>	18	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	18	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	5	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	18	

**Zero rate is applicable to:**

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

**NETHERLANDS**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	6	
2	Water supplies	6	
3	Pharmaceutical products	6  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 napkin, maternity mattresses and incontinence products
4	Medical equipment for disabled persons	6  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; orthopedic footwear; devices specifically designed for the extraction of medical compression stockings; size orthopedic 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] 6 21	
6	Books	6	
	----- Books on other physical means of support	6	
	----- Newspapers	6	
	----- Periodicals	6	
7	Admission to cultural services (shows, cinema, theatre)	6	
	----- Admission to amusement parks	6	
8	Pay TV/ cable TV	21	
	----- TV licence	[ex]	
9	Writers, composers, etc.	6 [ex]	
10	Social housing	21	
10a	Renovation and repairing of private dwellings (*)	21 6	Insulating, painting, plastering and decorating of homes that are older than 2 years
10b	Window cleaning and cleaning in private households	21 6	The carry out cleaning works inside buildings
11	Agricultural inputs	6	

12	Hotel accommodation	6	
12a	Restaurant and catering services	6	Alcoholic beverages are subject to the standard rate
13	Admission to sporting events	6	
14	Use of sporting facilities	6 [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	21 [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	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	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 which are 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	6	
	Shoes and leather goods	6	
	Clothing and household linen	6	
20	Domestic care services (**)	[ex]	
21	Hairdressing	6	

<b>GOODS and SERVICES</b>	<b>VAT-Rate</b>	<b>Comments</b>
<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>	[ex]	
<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>	21	
<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	
<i>Sea</i>	0	
<i>Inland waterway</i>	6	
<i>Rail</i>	6	
<i>Road</i>	6	
<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>	6	
<i>Night clubs</i>	6	
<i>Alcoholic beverages</i>	21	
<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>	6	
	21	
<i>Food production</i>	6	
<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	21	
<i>Renovation and repairing (category 10a/Annex III)</i>	6	Insulating, painting, plastering and decorating of homes that are older than 2 years
	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, ...</b>	21	If the collection concerns industrial waste, both private enterprises and public authorities ought to 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>		
<i>Works of art, collector's items and antiques</i>	21	
<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	

## AUSTRIA

	Category	VAT-Rate	Comments
1	Foodstuffs	10	
2	Water supplies	10	
3	Pharmaceutical products	10	
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 aircrafts
6	Books	10	
	Books on other physical means of support	20	
	Newspapers	10	
	Periodicals	10	
7	Admission to cultural services (shows, cinema, theatre)	[ex] 13	as from 1.5.2016
	Admission to amusement parks	13	as from 1.5.2016
8	Pay TV/ cable TV	10	
	TV licence	10	
9	Writers, composers, etc.	20	
		13	The turnover from working as an artist
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	13	as from 1.5.2016
12a	Restaurant and catering services	10	
13	Admission to sporting events	13	
14	Use of sporting facilities	20	
		[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	10	Hospital and nursing homes; retirement, blind and sick homes and those institutions that have a license as sanatorium or medical facility according to the applicable legislation on natural healing spa and health resorts, as far as it concerns services that directly related to the health or spa treatment, or directly involved in the care of foster children, and if the revenues do not fall under § 6 Art. 1 no. 18 or 25
		[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	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	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	

<b>GOODS and SERVICES</b>	<b>VAT-Rate</b>	<b>Comments</b>
<b>Alcoholic beverages</b>		
<i>Spirits</i>	20	
<i>Wine</i>	13	Wine from farm production carried out by the producing farmer
<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	
<i>Road</i>	10	
<b>Travel agencies</b>	20 [m]	
<b>Hotels</b>	13	as from 1.5.2016
<b>Take away</b>	10	

<b>Bars and cafés</b>		
Bars and cafés	20	
Night clubs	20	
Alcoholic beverages	20	
<b>Consumption on board ships, aircraft or trains</b>		
Goods		
Services		
<b>Cut flowers and plants</b>		
Decorative use	13	
Food production	10	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	20	
Renovation and repairing (category 10a/Annex III)	20	
Building land	[ex]	
Supplies of new buildings	[ex] 20	
Construction work on new buildings	20	
<b>Agricultural inputs</b>		
Pesticides and plant protection materials	20	Reduced rate of 13% applies to animal or vegetable fertilisers (except guano), whether or not mixed together (but not chemically treated)
Fertilisers	13	
	20	
Treatment of waste and waste water	10	
Collection of household waste, ...	10	
<b>Arrangements for the taxation of gold</b>		
Ingots and bars	[ex]	
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)	13	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	13	

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

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

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

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

POLAND

	Category	VAT-Rate	Comments
1	Foodstuffs	5	Goods listed in Annex 10 to the Polish VAT Act e.g. bread, meat, fresh fruits and vegetables, dairy products
		8	e.g. fresh citrus fruits, nuts (except for walnuts and hazelnuts), preserved fruit and fruit based products, dried vegetables, some pastry goods
		23	e.g. sweets, alcoholic beverages, mineral water
2	Water supplies	8	
3	Pharmaceutical products	8	
4	Medical equipment for disabled persons	8	
	Children's car seats	8	
5	Transport of passengers (+see n° VI)	8	
6	Books	5	Printed books identified by ISBN
		23	
	Books on other physical means of support	5	Books issued on discs, tapes and other physical means of support identified by ISBN
		23	
	Newspapers	8	Printed newspapers identified by ISSN with the exclusion of those where no less than 67% of the surface is devoted to advertisements (paid or not)
		23	
Periodicals	5	Specialist periodicals Printed periodicals identified by ISSN with the exclusion of those where no less than 67% of the surface is devoted to advertisements (paid or not)	
	8		
		23	
7	Admission to cultural services (shows, cinema, theatre)	8	
	Admission to amusement parks	8	
8	Pay TV/ cable TV	8	Services related to rental of audio and video content on-demand
		23	
	TV licence	23	
9	Writers, composers, etc.	8 [ex]	
10	Social housing	8	Single-family houses up to 300m2, flats up to 150m2
10a	Renovation and repairing of private dwellings (*)	8	Renovation and repairing of single-family houses up to 300m2 and flats up to 150m2
		23	
10b	Window cleaning and cleaning in private households	23	
11	Agricultural inputs	5	Seeds
		8	Fertilisers, plant protection products, feedingstuffs
		23	Tools and machinery
12	Hotel accommodation	8	
12a	Restaurant and catering services	8	Alcoholic beverages, mineral water, tea and coffee beverages, carbonated drinks
		23	



13	Admission to sporting events	8	
14	Use of sporting facilities	8	
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	23	
16	Supplies by undertakers and cremation services	8	
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	23	
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	8	
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] 23	Social help provided by authorised entities and domestic care for disabled, elder, chronically ill persons
21	Hairdressing	8	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	23	
<i>Wine</i>	23	
<i>Beer</i>	23	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	23	
<i>Lemonade</i>	23	
<i>Fruit juices</i>	5	Fruit juices in which the mass content of fruit juice accounts for at least 20% of the ingredients
	23	Carbonated drinks
<b>Clothing</b>		
<i>Adults</i>	23	
<i>Children</i>	23	
<i>Children nappies</i>	8	Disposable diapers
	23	Cloth diapers
<b>Footwear</b>		
<i>Adults</i>	23	
<i>Children</i>	23	
<b>Tobacco</b>	23	
<b>Hifi-Video</b>	23	
<b>Computer, smartphones</b>	23	
<b>E-books</b>	23	
<b>Household electrical appliances</b>	23	
<b>Furniture</b>	23	
<b>Furs</b>	23	
<b>Jewels</b>	23	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	23	
<i>Pay TV/ cable TV</i>	8	
<i>TV licence</i>	23	
<b>Energy products</b>		
<i>Natural gas</i>	23	
<i>Electricity</i>	23	
<i>District heating</i>	23	
<i>Firewood</i>	8	
<i>Timber for industrial use</i>	23	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	23	

<i>Diesel fuel</i>	23	
<i>LPG</i>	23	
<i>Heating oil</i>	23	
<i>Lubricants</i>	23	
<b>Motor vehicles</b>	23	
<b>Passenger transport (domestic)</b>		
<i>Air</i>	8	
<i>Sea</i>	8	
<i>Inland waterway</i>	8	
<i>Rail</i>	8	
<i>Road</i>	8	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	8	
<i>Rail</i>	0	
<i>Road</i>	8	
<b>Travel agencies</b>	23 [m]	
<b>Hotels</b>	8	
<b>Take away</b>	8 23	e.g. sandwiches, pizza, burger, chips Coffee, tea, carbonated drinks, mineral water
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	8 23	Restaurant services Coffee, tea, mineral water, alcoholic beverages
<i>Night clubs</i>	23	
<i>Alcoholic beverages</i>	23	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>	5 23	Fruit juices in which the mass content of fruit juice accounts for at least 20% of the ingredients, sandwiches Mineral water, carbonated soft drinks, sweets, alcoholic beverages, coffee, tea
<i>Services</i>	0 8	Services supplied during international transport subject to 0% VAT rate Restaurant and catering services
<b>Cut flowers and plants</b>		
<i>Decorative use</i>	8 23	Cut flowers, live flowers
<i>Food production</i>	5 8 23	Cereals, fodder plants, vegetables Certain spice plants Certain spice plants
<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	8	Single-family houses up to 300m2, flats up to 150m2
<i>Renovation and repairing (category 10a/Annex III)</i>	8 23	Buildings covered by social policy programmes (single-family houses up to 300m2, flats up to 150m2) and other habitable locals where the value of materials without tax included in the taxable amount for the supply is not more than 50%
<i>Building land</i>	23	
<i>Supplies of new buildings</i>	8 23	Buildings covered by social policy programmes (single-family houses up to 300m2, flats up to 150m2) Other buildings
<i>Construction work on new buildings</i>	8 23	Buildings covered by social policy programmes (single-family houses up to 300m2, flats up to 150m2)
<b>Agricultural Inputs</b>		
<i>Pesticides and plant protection materials</i>	8	
<i>Fertilisers</i>	8	

<b>Treatment of waste and waste water</b>	8	
<b>Collection of household waste, ...</b>	8	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex] 23	
<i>Coins (currency)</i>	[ex] 23	
<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>	23 [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	

**PORTUGAL**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	6	Canned molluscs, excluding oysters; table wines; spring, mineral, medicinal and table water, sparkling and carbonated waters, except waters to which other substances have been added
		13	
		23	
2	Water supplies	6	
3	Pharmaceutical products	6	
		23	
4	Medical equipment for disabled persons	6	Pharmaceutical or similar products and the respective active substances indicated below: a) Medication, pharmaceutical specialities and other pharmaceutical; products intended exclusively for therapeutic and prophylactic ends; b) Condoms; c) Pastes, gauzes, cotton wool, foil and adhesive dressings and other similar aids impregnated or coated in any substances, for hygienic, medicinal or surgic; d) Medicinal plants, roots and tubers; e) Glycaemia, glycerine and acetone strips, needles, syringes and pens for the administration of insulin used in the prevention and treatment of diabetes
		6	
	Children's car seats	6	
5	Transport of passengers (+see n° VI)	6	
6	Books	6	23% applies to books, newspapers and periodicals containing mainly publicity, private advertisements, obscene or pornographic material
	Books on other physical means of support	23	
		6	
	Newspapers	23	
	Periodicals	6	
		23	
7	Admission to cultural services (shows, cinema, theatre)	[ex]	23% VAT rate applies to the admission to obscene or pornographic shows
		13	
	Admission to amusement parks	23	
8	Pay TV/ cable TV	23	
	TV licence	6	
9	Writers, composers, etc.	23	Borrowing of books and other publications, musical recordings, discs, magnetic tapes and other cultural supports and, in general, supplies of services and transfers of goods closely connected to them, where carried out by bodies with non-profit making ends; supplies of services made to the respective promoters by actors, orchestra heads, musicians and other artists, whether acting individually or in companies, for the execution of theatre, cinema or dance shows, musicals, music-hall and circus production and others, for making films and to edit records and other sound or image
		[ex]	

10	Social housing	[ex] 6	Construction services on social housing or houses with controlled costs; construction services whose promoters are housing and construction cooperatives, including those carried out by cooperative housing and construction unions and their associates within the scope of the exercise of their statutory activities, where the dwellings fall within the scope of the social housing policy, specifically with regard to the concept and parameters of cost-controlled housing, to a maximum of 20%, where certified by the National Housing Institute.
10a	Renovation and repairing of private dwellings (*)	6	
10b	Window cleaning and cleaning in private households	23	
11	Agricultural inputs	6  13  23	<p>Certain forestry services (cleaning and cultural intervention services in populations, performed in agricultural and forestry undertakings); certain services related to agriculture: a) field work, reaping and mowing, threshing, baling, collecting, harvesting, sowing and planting; b) packing and preparation for market, such as drying, cleaning, grinding, disinfecting and ensilage of agricultural products; c) storage of agricultural products; d) stock minding, rearing and fattening; e) hiring out, for agricultural purposes, of equipment normally used in agricultural, forestry or fisheries undertakings; f) technical assistance; g) destruction of weeds and pests, dusting and spraying of crops and land; h) operation of irrigation and drainage equipment; i) lopping, tree felling and other forestry services.</p> <p>The supplies of goods related to the following agricultural activities: general agriculture, including viticulture;</p> <p>growing of fruit (including olives) and of vegetables, flowers and ornamental plants, both in the open and under glass; production of mushrooms, spices, seeds and propagating materials; running of nurseries; general stock farming; poultry farming; rabbit farming; silkworm farming; snail farming; fish farming; dog breeding; song, ornamental and fantasy birds breeding; farming animals for the purpose of obtaining fur or for laboratory experiments; beekeeping.</p> <p>Agricultural tools and implements, movable silos, motor-propelled harvesters, mechanical and electrical pumps, tractors (defined as agricultural in the respective documentation) and other machines and equipment destined for use in agro-pastoral or forestry undertakings</p>
12	Hotel accommodation	6	

12a	Restaurant and catering services	13	Except alcoholic drinks, soft drinks, juices, nectars and bottled water
13	Admission to sporting events	23	
14	Use of sporting facilities	23 [ex]	Supplied by non-profit 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	6 23 [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	6 [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	6	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	6	
	Shoes and leather goods	23	
	Clothing and household linen	23	
20	Domestic care services (**)	6	Supplies of home help services to children, the elderly, drug addicts, the sick or the disabled
21	Hairdressing	23	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	23	
<i>Wine</i>	13	
<i>Beer</i>	23	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	13	
<i>Lemonade</i>	23	
<i>Fruit juices</i>	6	
<b>Clothing</b>		
<i>Adults</i>	23	
<i>Children</i>	23	
<i>Children nappies</i>	6	
<b>Footwear</b>		
<i>Adults</i>	23	
<i>Children</i>	23	
<b>Tobacco</b>	23	
<b>Hifi-Video</b>	23	
<b>Computer, smartphones</b>	23	
<b>E-books</b>	23	
<b>Household electrical appliances</b>	23	
<b>Furniture</b>	23	
<b>Furs</b>	23	
<b>Jewels</b>	23	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	23	
<i>Pay TV/ cable TV</i>	23	
<i>TV licence</i>	6	
<b>Energy products</b>		
<i>Natural gas</i>	23	
<i>Electricity</i>	23	

<i>District heating</i>	23	
<i>Firewood</i>	6	
<i>Timber for industrial use</i>	23	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	23	
<i>Diesel fuel</i>	13	Petroleum and diesel, coloured and marked, sold under the conditions and for the purposes defined by law, and fuel oil and their respective mixtures; usually, that means for agriculture and forestry purposes
	23	
<i>LPG</i>	23	
<i>Heating oil</i>	23	
<i>Lubricants</i>	23	
<b>Motor vehicles</b>	23	
<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	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
<i>Rail</i>	0	
<i>Road</i>	0	
<b>Travel agencies</b>	23	
	[m]	
<b>Hotels</b>	6	
<b>Take away</b>	13	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	13	Supply of beverages, except alcoholic drinks, soft drinks, juices, nectars and bottled water.
	23	Alcoholic beverages, soft drinks, juices, nectars and bottled water.
<i>Night clubs</i>	23	
<i>Alcoholic beverages</i>	23	
<b>Consumption on board ships, aircraft or trains</b>		
	6	
<i>Goods</i>	13	
	23	
<i>Services</i>	13	
	23	
<b>Cut flowers and plants</b>		
<i>Decorative use</i>	6	
<i>Food production</i>	6	

<b>Immovable property</b>		
	[ex]	
<i>Social Housing (category 10/Annex III)</i>	6	Construction services on social housing or houses with controlled costs; construction services whose promoters are housing and construction cooperatives, including those carried out by cooperative housing and construction unions and their associates within the scope of the exercise of their statutory activities, where the dwellings fall within the scope of the social housing policy, specifically in regard to the concept and parameters of cost-controlled housing, to a maximum of 20 %, where certified by the National Housing Institute.
<i>Renovation and repairing (category 10a/Annex III)</i>	6	Excluding materials which account for more than 20% of the value of the service.
<i>Building land</i>	23	
<i>Supplies of new buildings</i>	[ex]	
<i>Construction work on new buildings</i>	[ex]	
	6	
<b>Agricultural Inputs</b>		
<i>Pesticides and plant protection materials</i>	6	
<i>Fertilisers</i>	6	
	23	
<b>Treatment of waste and waste water</b>	6	Supplies of services related to cleaning public streets, as well as the collection, storage, transport, evaluation and disposal of waste.
<b>Collection of household waste, ...</b>	[-]	
	6	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex]	
	23	
<i>Coins (currency)</i>	[ex]	
	23	
<i>Jewellery, gold plate, medals, tools</i>	23	
	23	
<b>Services supplied by lawyers</b>	6	Supplies within the framework of legal aid or the appointment of a lawyer of its own motion; automatic designation; supplies relating to the labour law
<b>Taxation of works of art, collector's items and antiques</b>		
	6	
<i>Works of art, collector's items and antiques</i>	23	
	[m]	
	6	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	23	The reduced rate applies only on works of art. In the Azores, the standard rate is 18% and the reduced rate is 4%. In the Madeira, the standard rate is 22% and the reduced rate is 5%.
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	6	

**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



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

Special rates apply in the Azores and Madeira:

a) In the Azores

4%: reduced rate;

9%: reduced rate / parking rate;

18%: standard rate;

b) In Madeira

5%: reduced rate;

12%: reduced rate / parking rate;

22%: standard rate;

## ROMANIA

	Category	VAT-Rate	Comments
1	Foodstuffs	9	
2	Water supplies	9	
3	Pharmaceutical products	9	
4	Medical equipment for disabled persons	9	Supply of orthopaedic products and prostheses of any type and accessories to them, with the exception of dental prostheses
	Children's car seats	20	
5	Transport of passengers (+see n° VI)	20	
6	Books	5	
	Books on other physical means of support	5	
	Newspapers	5	
	Periodicals	5	
7	Admission to cultural services (shows, cinema, theatre)	5	
	Admission to amusement parks	20	
8	Pay TV/ cable TV	20	
	TV licence	20	
9	Writers, composers, etc.	20	
10	Social housing	5	
10a	Renovation and repairing of private dwellings (*)	20	
10b	Window cleaning and cleaning in private households	20	
11	Agricultural inputs	9	Supply of fertilisers and pesticides used in agriculture, seeds and other agricultural products for sowing or planting, and specific agricultural services
12	Hotel accommodation	9	Accommodation provided in hotels and similar establishments, including the letting of places in campings. In case of half board, full board or all inclusive accommodation, the 9% rate applies to the total price of accommodation which may include alcoholic beverages
		20	
12a	Restaurant and catering services	9	Excluding alcoholic beverages other than draft beer (Combined Nomenclature Code 22 03 00 10)
		20	
13	Admission to sporting events	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	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	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	20	
<i>Wine</i>	20	
<i>Beer</i>	9	Supply of non-alcoholic beer or draft beer (Combined Nomenclature Code 22 03 00 10) in restaurant or catering services
	20	
<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>	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	
	20	
<i>Pay TV/ cable TV</i>	[ex]	Public radio and TV broadcasting, excluding those of a commercial nature
<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>	20	
<b>Take away</b>	20	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	9	Supply of restaurant services, excluding alcoholic beverages other than draft beer (Combined Nomenclature Code 22 03 00 10)
	20	
<i>Night clubs</i>	9	Supply of restaurant services, excluding alcoholic beverages other than draft beer (Combined Nomenclature Code 22 03 00 10)
	20	
<i>Alcoholic beverages</i>	9	Draft beer (Combined nomenclature Code 22 03 00 10) in restaurant or catering services
	20	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>	9	Alcoholic beverages
	20	
<i>Services</i>	9	Alcoholic beverages other than draft beer
	20	
<b>Cut flowers and plants</b>		
<i>Decorative use</i>	20	Plants used for human or animal consumption and in the preparation of foodstuffs
<i>Food production</i>	9	
	20	
<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	5	
<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>	9	
<i>Fertilisers</i>	9	
<b>Treatment of waste and waste water</b>	20	
<b>Collection of household waste, ...</b>	20	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex]	
<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	

**SLOVENIA**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	9.5	
2	Water supplies	9.5	
3	Pharmaceutical products	9.5	
4	Medical equipment for disabled persons	9.5	
	Children's car seats	22	
5	Transport of passengers (+see n° VI)	9.5	
6	Books	9.5	
	Books on other physical means of support	9.5	
	Newspapers	9.5	
	Periodicals	9.5	
7	Admission to cultural services (shows, cinema, theatre)	9.5	
	Admission to amusement parks	9.5	
8	Pay TV/ cable TV	22	
	TV licence	22	
		[ex]	Public radio and TV broadcasting, excluding those of a commercial nature, are exempt
9	Writers, composers, etc.	9.5	
10	Social housing	9.5	
10a	Renovation and repairing of private dwellings (*)	9.5	
10b	Window cleaning and cleaning in private households	9.5	
11	Agricultural inputs	9.5	
12	Hotel accommodation	9.5	
12a	Restaurant and catering services	22	
		9.5	9.5% applies to the preparation of meals
13	Admission to sporting events	9.5	
14	Use of sporting facilities	9.5	
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	22	
		[ex]	Social security services, provided as a public service or by other non-profit-making organisations, deemed to be charitable, disabled organisations or self-help organisations, are exempted
16	Supplies by undertakers and cremation services	9.5	
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	9.5	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	9.5	
	Shoes and leather goods	9.5	
	Clothing and household linen	9.5	
20	Domestic care services (**)	9.5	
21	Hairdressing	9.5	

<b>GOODS and SERVICES</b>	<b>VAT-Rate</b>	<b>Comments</b>
<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>	9.5	
<i>Lemonade</i>	9.5	
<i>Fruit juices</i>	9.5	

<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>	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>	[ex]	Public radio and TV broadcasting, excluding those of a commercial nature
<b>Energy products</b>		
<i>Natural gas</i>	22	
<i>Electricity</i>	22	
<i>District heating</i>	22	
<i>Firewood</i>	22	
<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	
<b>Motor vehicles</b>	22	
<b>Passenger transport (domestic)</b>		
<i>Air</i>	9.5	
<i>Sea</i>	9.5	
<i>Inland waterway</i>	9.5	
<i>Rail</i>	9.5	
<i>Road</i>	9.5	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	N/A	
<i>Rail</i>	0	
<i>Road</i>	9.5	
<b>Travel agencies</b>	22 [m]	
<b>Hotels</b>	9.5	
<b>Take away</b>	22 9.5	VAT rate of 9,5% applies to the preparation of meals
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	22	
<i>Night clubs</i>	22	
<i>Alcoholic beverages</i>	22	
<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>	9.5	
<i>Food production</i>	9.5	
<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	9.5	
<i>Renovation and repairing (category 10a/Annex III)</i>	9.5	

<i>Building land</i>	22	
<i>Supplies of new buildings</i>	22	Supply of construction and maintenance
	9.5	Supplies of new residential housing as part of a social policy
	22	Supply of construction and maintenance work for residential housing not provided as part of a social policy; supply and construction work on new non-residential buildings
<i>Construction work on new buildings</i>	9.5	Construction, renovation and alteration of residential housing as part of a social policy; renovation and repairing of private households
<b>Agricultural Inputs</b>		
<i>Pesticides and plant protection materials</i>	9.5	
<i>Fertilisers</i>	9.5	
<b>Treatment of waste and waste water</b>	9.5	
<b>Collection of household waste, ...</b>	9.5	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	22	
<i>Coins (currency)</i>	[ex]	
<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>		
	22	
<i>Works of art, collector's items and antiques</i>	[m]	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	9.5	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	9.5	

## SLOVAKIA

	Category	VAT-Rate	Comments
1	Foodstuffs	20	
2	Water supplies	20	
3	Pharmaceutical products	10	
4	Medical equipment for disabled persons	10	
	Children's car seats	20	
5	Transport of passengers (+see n° VI)	0	
	Books	10	
6	Books on other physical means of support	10	
	Newspapers	20	
	Periodicals	20	
7	Admission to cultural services (shows, cinema, theatre)	[ex]	
	Admission to amusement parks	20	
8	Pay TV/ cable TV	[ex]	Public radio and TV broadcasting, excluding those of a commercial nature, are exempt
	TV licence	[ex]	Public radio and TV broadcasting, excluding those of a commercial nature, are exempt
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	20	
12a	Restaurant and catering services	20	
13	Admission to sporting events	20	
14	Use of sporting facilities	20	
		[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	20	
		[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>		
Mineral water	20	
Lemonade	20	
Fruit juices	20	
<b>Clothing</b>		
Adults	20	
Children	20	
Children nappies	20	
<b>Footwear</b>		
Adults	20	
Children	20	
<b>Tobacco</b>		
<b>Hifi-Video</b>		
<b>Computer, smartphones</b>		
<b>E-books</b>		
<b>Household electrical appliances</b>		
<b>Furniture</b>		
<b>Furs</b>		
<b>Jewels</b>		
<b>Telecommunication services</b>		
Phone/ fax/ telex/etc.	20	
Pay TV/ cable TV	20	
	[ex]	
TV licence	20	
	[ex]	
<b>Energy products</b>		
Natural gas	20	
Electricity	20	
District heating	20	
Firewood	20	
Timber for industrial use	20	
<b>Petroleum products</b>		
Petrol (unleaded)	20	
Diesel fuel	20	
LPG	20	
Heating oil	20	
Lubricants	20	
<b>Motor vehicles</b>		
<b>Passenger transport (domestic)</b>		
Air	20	
Sea	N/A	
Inland waterway	20	
Rail	20	
Road	20	
<b>Passenger transport (international)</b>		
Air	0	
Sea	N/A	
Inland waterway	0	
Rail	0	
Road	0	
<b>Travel agencies</b>		
	20	
	[m]	
<b>Hotels</b>		
	20	
<b>Take away</b>		
	20	
<b>Bars and cafés</b>		
Bars and cafés	20	
Night clubs	20	
Alcoholic beverages	20	
<b>Consumption on board ships, aircraft or trains</b>		
Goods		
Services		
<b>Cut flowers and plants</b>		
Decorative use	20	
Food production	20	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	20	

<i>Renovation and repairing (category 10a/Annex III)</i>	20	
<i>Building land</i>	20	If building land is supplied together with construction which is exempt from VAT
	[ex]	
<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, ...</b>	20	
<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>	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	
	[m]	
<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	

**FINLAND**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>	
1	Foodstuffs	14		
2	Water supplies	24		
3	Pharmaceutical products	10		
4	Medical equipment for disabled persons	24		
	Children's car seats	[ex]		
5	Transport of passengers (+see n° VI)	24		
6	Books	10		
	Books on other physical means of support	24		
	Newspapers	10	10% on newspapers and periodicals provided that they are sold on subscription for a period of at least one month	
	Periodicals	24		
7	Admission to cultural services (shows, cinema, theatre)	10		
	Admission to amusement parks	10		
8	Pay TV/ cable TV	24		
	TV licence	10		
9	Writers, composers, etc.	[ex]	Copyright royalties collected by copyright organisations	
		10		
10	Social housing	24		
10a	Renovation and repairing of private dwellings (*)	24		
10b	Window cleaning and cleaning in private households	24		
11	Agricultural inputs	24		
		14		
12	Hotel accommodation	10		
12a	Restaurant and catering services	14		
13	Admission to sporting events	10		
		[ex]		
14	Use of sporting facilities	10		
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]		
		[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	24		
		24		
19	Minor repairing (including mending and alteration) of:			
		Bicycles	24	
		Shoes and leather goods	24	
20	Domestic care services (**)	24		
		Clothing and household linen	24	
21	Hairdressing	24		

<b>GOODS and SERVICES</b>	<b>VAT-Rate</b>	<b>Comments</b>
<b>Alcoholic beverages</b>		
<i>Spirits</i>	24	
<i>Wine</i>	24	
<i>Beer</i>	24	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	14	
<i>Lemonade</i>	14	
<i>Fruit juices</i>	14	

<b>Clothing</b>		
Adults	24	
Children	24	
Children nappies	24	
<b>Footwear</b>		
Adults	24	
Children	24	
<b>Tobacco</b>	24	
<b>Hifi-Video</b>	24	
<b>Computer, smartphones</b>	24	
<b>E-books</b>	24	
<b>Household electrical appliances</b>	24	
<b>Furniture</b>	24	
<b>Furs</b>	24	
<b>Jewels</b>	24	
<b>Telecommunication services</b>		
Phone/ fax/ telex/etc.	24	
Pay TV/ cable TV	24	
TV licence	10	
<b>Energy products</b>		
Natural gas	24	
Electricity	24	
District heating	24	
Firewood	24	
Timber for industrial use	24	
<b>Petroleum products</b>		
Petrol (unleaded)	24	
Diesel fuel	24	
LPG	24	
Heating oil	24	
Lubricants	24	
<b>Motor vehicles</b>	24	
<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	0	
Rail	0	
Road	0	
<b>Travel agencies</b>	24	
	[m]	
<b>Hotels</b>	10	
<b>Take away</b>	14	
<b>Bars and cafés</b>		
Bars and cafés	24	
Night clubs	24	
Alcoholic beverages	24	
<b>Consumption on board ships, aircraft or trains</b>		
Goods		
Services		
<b>Cut flowers and plants</b>		
Decorative use	24	
Food production	14	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	24	
Renovation and repairing (category 10a/Annex III)	24	
Building land	[ex]	
Supplies of new buildings	[ex]	
Construction work on new buildings	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, ...</b>	24	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	24	
	0	
<i>Coins (currency)</i>	24	
	0	
<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>	10	
	24	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	10	

**Zero rate is applicable to:**

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

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

The Åland Islands are excluded from the scope of VAT.

**SWEDEN**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	12 25	Spirits, wine, beer
2	Water supplies	25	
3	Pharmaceutical products	25 0	Medicine supplied on prescription or sold to hospitals or imported into the country to be supplied on prescription
4	Medical equipment for disabled persons ----- Children's car seats	25 [ex] 25	
5	Transport of passengers (+see n° VI)	6 0	
6	Books	6	6% also applies to goods that make information available to people with reading disabilities through sign language or Braille
	Books on other physical means of support	6	
	-----	25	
	Newspapers	6	
6	-----	0	Services with regard to production (basically printing services but including radio and cassette magazines as well) of membership periodicals, staff periodicals and periodicals issued by non-profit organisations, including services related to such production, such as distribution services
	Periodicals		
7	Admission to cultural services (shows, cinema, theatre)	6	
	Admission to amusement parks	25	
8	Pay TV/ cable TV	25	
	----- TV licence	[ex]	
9	Writers, composers, etc.	6	
10	Social housing	25 [ex]	
10a	Renovation and repairing of private dwellings (*)	25	
10b	Window cleaning and cleaning in private households	25	
11	Agricultural inputs	25	
12	Hotel accommodation	12	
12a	Restaurant and catering services	12	
13	Admission to sporting events	6	Certain services closely linked to sport or physical education supplied by the State, public bodies or non-profit-making organisations
		[ex]	
14	Use of sporting facilities	6	Certain services closely linked to sport or physical education by non-profit-making organisations to persons taking part in sport or physical education
		[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	25 [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]	

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>	12	
<i>Lemonade</i>	12	
<i>Fruit juices</i>	12	
<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>	[ex]	
<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>	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	
<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>	12	
<b>Take away</b>	12	
<b>Bars and cafés</b>		
Bars and cafés	25	
Night clubs	25	
Alcoholic beverages	25	
<b>Consumption on board ships, aircraft or trains</b>		
Goods		
Services		
<b>Cut flowers and plants</b>		
Decorative use	25	
Food production	25	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	25	
	[ex]	
Renovation and repairing (category 10a/Annex III)	25	
Building land	[ex]	
Supplies of new buildings	[ex]	
Construction work on new buildings	25	
<b>Agricultural inputs</b>		
Pesticides and plant protection materials	25	
Fertilisers	25	
<b>Treatment of waste and waste water</b>		
	25	
<b>Collection of household waste, ...</b>		
	25	
<b>Arrangements for the taxation of gold</b>		
Ingots and bars	[ex]	
	25	
Coins (currency)	[ex]	
	25	
Jewellery, gold plate, medals, tools	25	
<b>Services supplied by lawyers</b>		
	25	
<b>Taxation of works of art, collector's items and antiques</b>		
Works of art, collector's items and antiques	25	
Rate on importation (Article 103 of the Directive 2006/112/EC)	12	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	12	

**Zero rate is applicable to:**

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



**UNITED KINGDOM**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	0 20	
2	Water supplies	0	
3	Pharmaceutical products	0  20	The supply of drugs, medicines and other items for personal use of patients can be zero-rated only if all the following conditions are met: a) the supply must be of "qualifying goods"; b) the goods must be dispensed to an individual for that individual's personal use; c) the goods must not be supplied for use for patients while in hospital or in a similar institution or administered, injected or applied by health professionals to their patients in the course of medical treatment; d) the goods must be dispensed by a registered pharmacist or under a requirement or authorisation under a "relevant provision"; e) the goods must be prescribed by an appropriate "relevant practitioner"
4	Medical equipment for disabled persons	0	
	Children's car seats	5	
5	Transport of passengers (+see n° VI)	0	
6	Books	0	Zero rate for supplies of talking books for the blind and handicapped but only when supplied to charities
	Books on other physical means of support	0	
	Newspapers	0	
	Periodicals	0	
7	Admission to cultural services (shows, cinema, theatre)	20	
	Admission to amusement parks	20	
8	Pay TV/ cable TV	20	
	TV licence	[ex]	
9	Writers, composers, etc.	20	
10	Social housing	20	Conversion (other than for housing associations) of a non-residential building into a qualifying dwelling or communal residential building and conversions of residential buildings to a different residential use
		5	
		0	Construction of new qualifying dwellings and communal residential buildings, and certain new buildings used by charities; conversion for a housing association of a non-residential building into a qualifying dwelling or communal residential building
10a	Renovation and repairing of private dwellings (*)	5	Renovation or alteration of empty residential premises For the Isle of Man only
10b	Window cleaning and cleaning in private households	20	
11	Agricultural inputs	20	
12	Hotel accommodation	20	
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	[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	0 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>	0	
<i>Children nappies</i>	0	
<b>Footwear</b>		
<i>Adults</i>	20	
<i>Children</i>	0	
<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>	[ex]	
<b>Energy products</b>		
<i>Natural gas</i>	5	
<i>Electricity</i>	5	
<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	
	5	For domestic heating and deliveries of less than 2300 litres
<i>Heating oil</i>	5	
<i>Lubricants</i>	20	
<b>Motor vehicles</b>	20	
<b>Passenger transport (domestic)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
<i>Rail</i>	0	
<i>Road</i>	0	
<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	

Travel agencies	20 [m]	
<b>Hotels</b>	20	
Take away	0 20	20% if bought on catering premises, 0% if bought elsewhere
<b>Bars and cafés</b>		
Bars and cafés	20	
Night clubs	20	
Alcoholic beverages	20	
<b>Consumption on board ships, aircraft or trains</b>		
Goods		
Services		
<b>Cut flowers and plants</b>		
Decorative use	20	
Food production	0	
<b>Immovable property</b>		
	20	
<i>Social Housing (category 10/Annex III)</i>	5  0	Conversion (other than for housing associations) of a non-residential building into a qualifying dwelling or communal residential building and conversions of residential buildings to a different residential use  Construction of new qualifying dwellings and communal residential buildings, and certain new buildings used by charities; conversion for a housing association of a non-residential building into a qualifying dwelling or communal residential building
<i>Renovation and repairing (category 10a/Annex III)</i>	20  5	Renovation or alteration of empty residential premises Renovation and repair of private dwellings on the Isle of Man.
<i>Building land</i>	[ex] 20	
<i>Supplies of new buildings</i>	0 20	
<i>Construction work on new buildings</i>	20 0	
<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 0	
<b>Collection of household waste, ...</b>	20	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex] 20 0	
<i>Coins (currency)</i>	[ex] 20 0	
<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>	5	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	20	

**Zero rate is applicable to:**

- Supplies of food and drink for human consumption (excluding alcoholic drinks, confectionery, crisps and savoury snacks,
- Supplies of animals and animal feeds, and plants and seeds - if the animal or plant produces food that is normally used for human consumption.
- Supplies of water other than water for enterprises, distilled or mineral water

- Supplies of pharmaceuticals, medicines only where prescribed
- Supplies of medical and surgical instruments, aids only to handicapped persons (excluding hearing aids, dental prostheses, spectacles, etc.)
- Supplies of children's clothing and footwear
- Supplies of books, children's painting and picture books, newspapers, periodicals, magazines, brochures, leaflets,
- Construction of buildings for residential purposes; approved alterations to listed buildings
- Sale or long lease of a new dwelling with garage or parking space
- Supplies of certain materials by a person supplying the above-mentioned services, excluding maintenance and repair work
- Supplies for and by charity organisations of goods donated with a view to being sold
- Supplies of magnetic tape and tape recorders , etc. to the Royal National Institute for the Blind
- Supplies to a charity organisation of radio receivers for free loan to blind persons
- Sewage services
- The transport of passengers in any vehicle, vessel or aircraft with the capacity of carrying at least 10 passengers; or by the Post Office; or by any scheduled service
- The transport of passengers or freight from or to a place outside the United Kingdom
- Supplies of certain caravans and houseboats
- Supplies of boots and helmets for industrial use
- Supplies of motor-cycle and cycle helmets
- The issue of bank notes

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

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