



Taxud.c.1(2018) – EN

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

**Situation at 1st January 2018**

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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 the Member States' legal provisions.

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

<b>Member States</b>	<b>Code</b>	<b>Super-reduced Rate</b>	<b>Reduced Rate</b>	<b>Standard Rate</b>	<b>Parking Rate</b>
Belgium	BE	-	6 / 12	21	12
Bulgaria	BG	-	9	20	-
Czech Republic	CZ	-	10 / 15	21	-
Denmark	DK	-	-	25	-
Germany	DE	-	7	19	-
Estonia	EE	-	9	20	-
Ireland	IE	4,8	9 / 13,5	23	13,5
Greece	EL	-	6 / 13	24	-
Spain	ES	4	10	21	-
France	FR	2,1	5,5 / 10	20	-
Croatia	HR	-	5 / 13	25	-
Italy	IT	4	5 / 10	22	-
Cyprus	CY	-	5 / 9	19	-
Latvia	LV	-	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	19	-
Slovenia	SI	-	9,5	22	-
Slovakia	SK	-	10	20	-
Finland	FI	-	10 / 14	24	-
Sweden	SE	-	6 / 12	25	-
United Kingdom	UK	-	5	20	-

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

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

	Category	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
1	Foodstuffs	6		10		7		0	13	4	2,1 5,5	5	4	5	5			5		6	10	5	6		9,5	10	14	12	0
		12 21	20	15	25	19	20	4,8 9 13,5 23	24	10	10	13	5	19	12	21	3	18	0	21	10	8	13	9	9,5	20	14	25	20
2	Water supplies	6	20	15	25	7	20	[ex] 23	[ex] 13 24	10	5,5	13 25	10	5	21	21	3	27	[ex]	6	10	8	6	9	9,5	20	24	25	0
3	Pharmaceutical products	6	20	10	25	19	9	0	6	4	2,1 5,5	5	10	5	12	5	3	5	0	6	10	8	6	9	9,5	10	10	0	0
		21	20	15	25	19	20	13,5 23	24	21	10	20	25	22	5	12	21	17	27	0	21	10	8	23	9	9,5	20	10	25
4	Medical equipment for disabled persons	6	20	15	25	7	9	0	13	4	5,5	5	4	5	12	5	3	5	5	6	20	8	6	9	9,5	10	[ex]	[ex]	0
	Children's car seats	21	20	15	25	19	20	13,5	24	21	20	13	22	5	21	21	17	27	18	21	20	8	6	19	22	20	24	25	5
5	Transport of passengers	0		[ex]	[ex]	7	0	[ex]	0				[ex]	5	[ex]	9	[ex]			[ex]	10					0		0	
		6	20	15	25	19	20	[ex]	24	10	10	25	5 10	9 19	12	21	3	27	0	6 21	13	8	6	19	9,5	20	10	6	0
6	Books	[ex] 6 21	20	10 15 21	25	7 19	9	0	6 24	4 21	5,5 20	5 25	4 22	5	12	9	17	5	5	6	10	8 23	6 23		5 9,5	10	10	6	0
	Books on other physical means of support	21	20	21	25	7 19	20	23	24	4	5,5 20	5	4 22	19	21	21	3 17	5	5	6	20	5 23	6 23	5	9,5	10	24	6 25	0 20
	Newspapers	0 6 21	20	10 21	0 25	7 19	9	9	6 24	4 21	2,1 20	5 13 25	4 22	5	12	9	3	5	5	6	10	8 23	6 23	5	9,5	20	24	6	0
	Periodicals	0 6 21	20	10 21	0 25	7 19	9	9	6 24	4 21	2,1 20	5 13 25	4 22	5	12	9	3 17	5	5	6	10	5 8 23	6 23	5	9,5	20	24	0 6	0
7	Admission to cultural services (shows, cinema, theatre)	[ex] 6	[ex] 20	[ex] 15	[ex] 25	[ex] 7	[ex] 20	[ex] 9	6 24	[ex] 21	2,1 5,5 10 20	5 13 25		[ex] 5 21	[ex] 21	[ex] 21		18 27	5		[ex] 13	[ex] 13		9,5	[ex] 20		6 25	20	
	Admission to amusement parks	6	20	15	25	19	20	9	24	21	10 20	25	22	5	21	21	3	27	18	6	13	8	23	19	9,5	20	10	25	20
8	Pay TV/ cable TV	21	20	[ex] 21	25	19	20	23	[ex] 24	21	10	[ex] 25	22	19	21	21	3 17	[ex] 27	18	21	10	8 23	23	19	22	[ex] 20	24	25	20
	TV licence	[-]	20	[ex] 21	25	[-]	20	[ex]	[-]	21	2,1	N/A	4	N/A	[-]	21	N/A	[ex] 27	[ex]	[ex]	10	23	6	19	[ex] 22	[ex] 20	10	[ex]	[ex]
9	Writers, composers etc.	[ex] 6 21	20	15	[ex]	7	20	23	24	21	10	[ex] 25	[ex] 22	5	[ex]	21	3 17	5 27	18	[ex] 6	13 20	[ex] 8	[ex] 23	19	9,5	20	[ex] 10	6	20
10	Social housing	6 12	20	15	25	19	20	13,5	[ex] 24	4 10	5,5 10 20	25	4 10	N/A	21	21	N/A	5 27	[ex] 5	21	20	8	[ex] 6	5	9,5	20	24	[ex] 25	0 5 20
10a	Renovation and repairing of private dwellings (*)	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	19	9,5	20	24	25	5
10b	Window cleaning and cleaning in private households	21	20	15	25	19	20	13,5	24	21	10 20	25	22	19	21	21	8	27	18	6 21	20	23	23	19	9,5	20	24	25	20
11	Agricultural inputs	6 12 21	20	15 21	25	7	20	0 4,8 13,5 23	13 24	10	10	13 25	4 10 22	5	21	21	3 17	27	18	N/A	10 13	5 8 23	6 13 23	9	9,5	20	24 14	25	20
12	Hotel accommodation	6	9	15	25	7 19	9	9	13	10	10	13	10	9	12	9	3	18	7	6	13	8	6	9	9,5	20	10	12	20

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

(\*) excluding materials which form a significant part of the value of the supply  
(\*\*) e.g. home help and care of the young, elderly, sick or disabled

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

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

#### **BELGIUM**

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

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

#### **IRELAND**

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

1. Fuel for power and heating, coal, peat, timber, electricity, gas (for heating and lighting, not including auto LPG), heating oil.
2. Non-residential property.
3. Building services related to non-residential property, including installation where material is not a significant part of the value of the service.
4. Routine cleaning of non-residential property.
5. Concrete and concrete blocks.
6. Tour guide services.
7. Short-term (less than 5 weeks) hire of:
  - motor vehicles designed for the conveyance of persons by road
  - ships, boats and other vessels not exceeding 15 tonnes gross designed for the conveyance of passengers
  - sports and pleasure craft, including yachts, cabin cruisers, dinghies, canoes, skiffs and racing boats
  - caravans, mobile homes, tents and trailer tents.
8. Repair and maintenance of cars, other vehicles, vessels and aircraft.
9. Health studio services.
10. Jockeys' services.
11. Photographic services including photographic prints.
12. Car driving instruction.
13. Veterinary services.
14. Artificial insemination services for animals and the sale of livestock semen.
15. Works of art and antiques.

#### **LUXEMBOURG**

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

1. Wines of fresh grapes with 13% vol. or less (fortified wines, sparkling wines and so-called liqueur wines excluded)
2. Fuels: solid mineral fuels, mineral oils and wood intended for use as fuel, with the exception of wood for heating (firewood)
3. Washing and cleaning products
4. Printed advertising material, commercial catalogues and the like; tourist publications

5. Supply of heat other than supply of district heating; supply of air conditioning
6. Management and safekeeping of securities; management of credit and credit guarantees by a person or organisation other than that who granted the credit.

## **AUSTRIA**

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

Wine from farm production carried out by the producing farmer.

## **PORTUGAL**

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

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





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

**BELGIUM**

1. Supplies of daily and weekly newspapers and periodicals of general information (under the conditions provided for in the Circular Letters 82/1970 and 21/1993)
2. Supplies of certain recovered materials and by-products.

**DENMARK**

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

**IRELAND**

1. Supplies of printed books and booklets, including atlases, but excluding:
  - (a) newspapers, periodicals, brochures, catalogues, directories and programmes,
  - (b) books of stationery, cheque books and similar products,
  - (c) diaries, organisers, yearbooks, planners and similar products the total area of whose pages consist of 25 per cent or more of blank spaces for the recording of information,
  - (d) albums and similar products, and
  - (e) books of stamps, tickets or coupons.
2. Supplies of some food and drink intended for human consumption (excluding certain products such as alcoholic beverages, manufactured beverages, ice-cream, confectionery, biscuits, pastries and savoury products such as crackers, crisps, popcorn and roasted nuts).
3. Supplies of seeds, plants, trees, etc. used for food production.
4. Supplies of certain fertilisers in units of not less than 10 kg.
5. Supplies of animal feeding stuffs excluding medicine which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets.
6. Supplies of orally administered medicines for human consumption.
7. Supplies of orally administered medicines for animal consumption excluding medicine which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets.
8. Supplies of sanitary towels and sanitary tampons.
9. Supplies of medical equipment such as wheelchairs, walking frames and crutches, orthopaedic appliances and other artificial parts of the body (excluding false teeth, corrective spectacles and contact lenses).
10. Supplies of articles of clothing and footwear for children of average size under the age of ten (excluding clothes made of fur or skin and articles of clothing and footwear not marked with the size or age).
11. Supplies of wax candles and night-lights that are white and cylindrical, excluding candles and night-lights that are decorated, spiralled, tapered or perfumed.
12. Services provided by the Commissioners of Irish Lights in connection with the operation of lightships, lighthouses or other navigational aids.
13. Life saving services provided by the Royal National Lifeboat Institution including the organisation and maintenance of the lifeboat service.
14. Services relating to vessels and aircraft.

**MALTA**

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

**FINLAND**

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

**SWEDEN**

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

## UNITED KINGDOM

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

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

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

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	
Diesel fuel	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	13 23	19	22	20	24	25	20	
LPG	21	20	21	25	19	20	23	24	21	20	25	22	5	21	21	8	27	18	21	20	23	23	19	22	20	24	25	20 5	
Heating oil	21	20	21	25	19	20	13,5	24	21	20	25	22	19	21	21	14	27	18	21	20	23	23	19	22	20	24	25	5	
Lubricants	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19	22	20	24	25	20	
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	19	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	19	9,5	20	10	6	0	
Sea	6	20	N/A	[ex]	[-] 7 19	20	[ex]	24	10	10	25	10	9	12	21 9	N/A	N/A	0	6	N/A	8	6	19	9,5	N/A	10	6	0	
Inland waterway	6	20	15 21	[ex]	7 19	20	[ex]	24	10	10	N/A	10	N/A	12	21 9	3	27	N/A	6	10	8	6	19	9,5	20	10	6	0	
Rail	6	20	15 21	[ex]	7 19	20	[ex]	24	10	10	25	[ex] 10	N/A	12	21 9	3	27	N/A	6	10	8	6	19	9,5	20	10	6	0	
Road	6	20	15 21	[ex]	7 19	20	[ex]	24	10	0 10	25	[ex] 10	5 9	12	21 9	3	27	0 18	6	10	8	6	19	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	N/A	0	0	0	
Inland waterway	6	0	0	0	0 7	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	7 19	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	7 19	0	0	24	10	[ex] 10	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]	19 [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 19	9,5	20	10	12	20	
Take away	6	20	15	25	7	20	9	13 24	10	10	25	10	5 19	21	21	3	18 27	18	6	10	8 23	13	9 19	22 9,5	20	14	12	0 20	
<b>Bars and cafés</b>																													
Bars and cafés	21	20	15 21	25	19	20	9 23	24	10	10	25	10	9 19	21	21	3	27	18	6	20	8 23	23 13	9 19	22	20	24	25	20	
Night clubs	21	20	21	25	19	20	23	24	10	10	25	22	19	21	21	3	27	18	6	20	23	23	9 19	22	20	24	25	20	
Alcoholic beverages	21	20	21	25	19	20	23	24	10	20	25	10	19	21	21	17	27	18	21	20	23	23	9 19	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 19						
Services								24					9 19			3 17					0 8	0 13 23	9 19						
<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	19	9,5	20	24	25	20	
Food production	6	20	15	25	7	20	0	13 24	10	5,5	25	10	5	21	21	3	27	0	6	10	5 8 23	6	9 19	9,5	20	14	25	0	

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>Immovable property</b>																													
<i>Social Housing (category 10/ Annex III)</i>	6 12	20	15	25	19	20	13,5	24	4 10	5,5 20	25	4 10	5	21	21	N/A	27 5	[ex]	21	20	8	[ex] 6	5	9,5	20	24	25 [ex]	20 0	
<i>Renovation and repairing (category 10a / Annex III)</i>	6 21	20	15	25	19	20	13,5	24	10	5,5 20	25	10	5	21	21	N/A	27	18	6 21	20	8 23	6 23	19	9,5	20	24	25	20 5	
<i>Building land</i>	[ex]	20	21	25	[ex]	20	[ex] 13,5	[ex] 24	21	20	25	22	[ex]	21	21	[ex]	27	[ex]	21	[ex]	23	[ex]	19	22	20 [ex]	[ex]	[ex]	[ex]	20 20
<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]	8 23	[ex]	19	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	19	22 9,5	20	24	25	20 0	
<b>Agricultural Inputs</b>																													
<i>Pesticides and plant protection materials</i>	6 12 21	20	21	25	19	20	23	24	10	10 20	25	22	5	21	21	17	27	18	21	20	8	6	9	9,5	20	24	25	20	
<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	19	9,5	20	24	25	20 0	
<i>Collection of household waste etc.</i>	21	20	15	25	[-] 19	20	[-] 13,5	[-] 24	10	10	25	10	5 [-]	22	21	3	27	18	[-] 21	10	8	[-] 6	19	9,5	20	24	25	20	
<b>Arrangements for the taxation of gold</b>																													
<i>Ingots and bars</i>	[ex] 21	20	[ex] 21	[ex]	[ex] 19	[ex] 20	[ex] 23	[ex]	[ex] 0 21	[ex] 20	[ex] 25	[ex] 22	[ex]	[ex] 21	[ex] 21	[ex] 17	[ex] 27	0	21	[ex]	[ex] 23	[ex] 23	[ex]	22	[ex]	24 0	[ex] 25	[ex] 20 0	
<i>Coins (currency)</i>	[ex] 21	20	[ex] 21	[ex]	[ex] 7 19	[ex]	[ex]	[ex]	[ex] 0 21	[ex] 20	[ex] 25	[ex] 22	[ex]	[ex] 21	[ex] 21	[ex] 17	[ex] 27	[ex]	0	[ex]	[ex] 20	[ex] 23	[ex] 23	19	[ex]	[ex]	24 0	[ex] 25	[ex] 20 0
<i>Jewellery, gold plate, medals, tools</i>	21	20	21	25	7 19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19	22	20	24	25	20	
<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	19	22	20	24	25	20	
<b>Taxation of works of art, collector's items and antiques</b>																													
<i>Works of art, collector's items and antiques</i>	21 [m]	20	21 [m]	25	19 [m]	20	13,5 23 [m]	24 [m]	21	20 [m]	25 [m]	22	5 [m]	21	21	17 [m]	27 [m]	18	21	20 [m]	23 [m]	6 23 [m]	19	22 [m]	20 [m]	24 [m]	25	20	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	6	20	15	25	7 19	20	13,5	24	10	5,5	25	10	5	21	21	8	27	5	6	13	8	6 23	19	9,5	20	10 24	12	5	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	6	20	21	25	7 19	20	13,5	24	10	5,5 10	N/A	10	N/A	21	21	8	27 [-]	18	6	13	8	6	19	9,5	20	10	12	20	

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

### **DENMARK**

The Faeroe Islands and Greenland are not part of the European Union; consequently, no VAT is applied in these territories.

### **GERMANY**

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

### **GREECE**

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

The lower rates applied in these Greek Islands are 4%, 9% and 17%.

The lower VAT rates will be abolished on 30.06.2018.

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

### **SPAIN**

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

### **FRANCE**

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

#### a) Corsica

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

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

- 10%: construction works, agricultural equipment,  
certain supplies of furnished lodging, sales for consumption on  
the premises, sales of electricity supplied at low voltage;  
13%: petroleum products;

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

b) DOM

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

c) Monaco

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

## **ITALY**

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

## **CYPRUS**

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

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

## **AUSTRIA**

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

## **PORTUGAL**

Special rates apply in the Autonomous regions of Azores and Madeira:

a) In the Azores

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

b) In Madeira

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

## **FINLAND**

The Åland Islands are excluded from the scope of VAT.

## **UNITED KINGDOM**

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



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

<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. As from 1.1.1970, the VAT the VAT rates apply to prices net of tax.				
(2) The 4% rate from 1.7.1982 to 1.1.1986 was provisional.				
<b>Croatia</b>				
01-08-1998	-	22	-	-
01-11-1999	0	22	-	-
01-01-2006	0   10	22	-	-
01-08-2009	0   10	23	-	-
01-03-2012	0   10	25	-	-
01-01-2013	5   10	25	-	-
01-01-2014	5   13	25	-	-
<b>Italy</b>				
01-01-1973	6	12	18	-
01-01-1975	6	12	30	18
18-03-1976	6	12	30	18
10-05-1976	6   9	12	30	18
23-12-1976	1   3   6   9	12	30	18
08-02-1977	1   3   6   9   12	14	35	18
03-07-1980	2   8	15	35	18
01-11-1980	1   2   3   6   9   12	14	35	15   18
01-01-1981	2   8	15	35	18
05-08-1982	2   8   10   15	18	38	20
19-04-1984	2   8   10   15	18	30   38	20
20-12-1984	2   9	18	30	-
01-08-1988	2   9	19	38	-
01-01-1989	4   9	19	38	-
13-05-1991	4   9   12	19	38	-
01-01-1993	4   9	19	-	12
01-01-1994	4   9	19	-	13
24-02-1995	4   10	19	-	16
01-10-1997	4   10	20	-	-
17-09-2011	4   10	21	-	-
01-10-2013	4   10	22	-	-
01-01-2016	4   5   10	22	-	-

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
<b>Cyprus</b>				
01-07-1992	-	5	-	-
01-10-1993	-	8	-	-
01-07-2000	5	10	-	-
01-07-2002	5	13	-	-
01-01-2003	5	15	-	-
01-08-2005	5   8	15	-	-
01-03-2012	5   8	17	-	-
14-01-2013	5   8	18	-	-
13-01-2014	5   9	19	-	-
<b>Latvia</b>				
01-05-1995	-	18	-	-
01-01-2003	9	18	-	-
01-05-2004	5	18	-	-
01-01-2009	10	21	-	-
01-01-2011	12	22	-	-
01-07-2012	12	21	-	-
<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	-	-

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
01-10-1992	6	17,5	-	-
01-01-2001	6	19	-	-
01-10-2012	6	21	-	-
<b>Austria</b>				
01-01-1973	8	16	-	-
01-01-1976	8	18	-	-
01-01-1978	8	18	30	30
01-01-1981	8   13	18	30	30
01-01-1984	10	20	32	32
01-01-1992	10	20	-	-
01-01-1995	10	20	-	12
01-01-2016	10   13	20	-	13
<b>Poland</b>				
05-07-1993	7	22	-	-
04-09-2000	3   7	22	-	-
01-01-2011	5   8	23	-	-
<b>Portugal</b>				
01-01-1986	8	16	30	-
01-02-1988	8	17	30	-
24/03/1992 <sup>(1)</sup>	5	16	30	-
01-01-1995	5	17	-	-
01-07-1996	5   12	17	-	-
05-06-2002	5   12	19	-	12
01-07-2005	5   12	21	-	12
01-07-2008	5   12	20	-	12
01-07-2010	6   13	21	-	13
01-01-2011	6   13	23	-	13
(1) On 24 March 1992 Portugal abolished the zero rate. All goods and services previously zero-rated are now taxed at 6%.				
<b>Romania</b>				
01-07-1993	-	18	-	-
01-01-1995	9	18	-	-
01-02-1998	11	22	-	-
01-01-2000	-	19	-	-
01-01-2004	9	19	-	-
01-12-2008	5   9	19	-	-
01-07-2010	5   9	24	-	-
01-01-2016	5   9	20	-	-
01-01-2017	5   9	19	-	-
<b>Slovenia</b>				
01-07-1999	8	19	-	-
01-01-2002	8,5	20	-	-
01-07-2013	9,5	22	-	-
<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	-	-

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
<b>Finland</b>				
01-06-1994	5   6   12	22	-	-
01-01-1995	6   12   17	22	-	-
01-01-1998	8   17	22	-	-
01-10-2009	8   12	22	-	-
01-07-2010	9   13	23	-	-
01-01-2013	10   14	24	-	-
<b>Sweden</b>				
01-01-1969	2,04   6,38	11,11	-	-
01-01-1971	3,09   9,89	17,65	-	-
01-06-1977	3,54   11,43	20,63	-	-
08-09-1980	3,95   12,87	23,46	-	-
16-11-1981	3,67   11,88	21,51	-	-
01-01-1983	3,95   12,87	23,46	-	-
01-07-1990	4,17   13,64	25	-	-
01-01-1992	18	25	-	-
01-01-1993	21	25	-	-
01-07-1993	12   21	25	-	-
01-01-1996	6   12	25	-	-
<b>United Kingdom</b>				
01-04-1973	-	10	-	-
29-07-1974	-	8	-	-
18-11-1974	-	8	25	-
12-04-1976	-	8	12,5	-
18-06-1979	-	15	-	-
01-04-1991	-	17,5	-	-
01-04-1994	-	17,5	-	8
01-01-1995	8	17,5	-	-
01-09-1997	5	17,5	-	-
01-12-2008	5	15	-	-
01-01-2010	5	17,5	-	-
04-01-2011	5	20	-	-

**BELGIUM**

	Category	VAT-Rate	Comments	
1	Foodstuffs	6	Margarine - Foodstuffs for consumption by domestic animals - Lobster, caviar and similar foodstuffs considered as luxuries	
		12		
		21		
2	Water supplies	6		
3	Pharmaceutical products	6	Medicines for human or animal consumption; blood and blood products (red blood cells, white blood cells, plasma, platelets, blood containing anticoagulants, etc.); condoms; Band-Aid and similar products; injection and similar medical products; products used for sanitary protection as of 01.01.2018 (Royal Decree N°20, Table A, categories XVII and XXIII).	
		21		
4	Medical equipment for disabled persons	6	Orthopaedic appliances (including surgical belts); dental prosthetics; devices to facilitate the hearing to the deaf and other appliances to wear on or implanted in the body to compensate for a defect or disability; equipment for people with incontinence, except diapers for children under six years; wheelchairs and similar vehicles for invalids, even motorised or otherwise mechanically propelled; assistance especially for the visually impaired and blind, except for frames and lenses for eyeglasses and contact lenses; dogs that help people with disabilities or illness and are trained in a dog training school recognised by the competent authority (Royal Decree N°20, Table A, category XVII).	
		21		
	Children's car seats	21		
5	Transport of passengers (+see n° VI)	0		
		6		
6	Books	[ex]	Books on loan by libraries	
		6	Books, children's painting and picture books, brochures leaflets, sheet music, maps	
			21	
		Books on other physical means of support	21	e.g. digital books
	Newspapers	0	Daily and weekly newspapers of general information, under the conditions provided for in the Circular Letters 82/1970 and 21/1993 (for instance: published at least 48 times per year)	
		6	Daily and weekly newspapers	
			21	Digital newspapers
	Periodicals	0	Daily and weekly periodicals of general information, under the conditions provided for in the Circular Letters 82/1970 and 21/1993 (for instance: published at least 48 times per year)	
6		Daily and weekly periodicals		
21		Digital periodicals		
7	Admission to cultural services (shows, cinema, theatre)	[ex]	For services provided by organisations recognised by the government whose revenues serve exclusively to cover their operating costs.	
		6		
	Admission to amusement parks	6		

8	Pay TV/ cable TV TV licence	21 [-]	
9	Writers, composers, etc.	[ex] 6 21	Performing artists are exempted if their services are rendered directly to the organisers Intellectual property rights except copyright concessions relating to computer programs
10	Social housing	6 12	For renovation and repairing works (Royal Decree N°20, Table A, categories XXXI, XXXII, XXXIII, XXXVI and XXXVII) Any natural or legal person who buys, builds, converts or takes out a lease on a house or housing complex in order to rent it out in the context of social policy can benefit from the 12% rate as long as certain conditions are fulfilled (Royal Decree N°20, Table B, categories X and XI)
10a	Renovation and repairing of private dwellings	6 21	For private dwellings of at least 10 years old, under certain conditions
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. Agricultural services are subject to 6% but the goods supplied with the agricultural services are subject to the VAT rate applicable to the goods (6-12-21%, depending upon the circumstances). Phytopharmaceutical products
12	Hotel accommodation	6	
12a	Restaurant and catering services	12 21	All beverages are excluded Supplies of beverages (constituting a restaurant or catering service)
13	Admission to sporting events	[ex] 6	For services provided by non-profit organisations whose revenues serve exclusively to cover their operating costs.
14	Use of sporting facilities	[ex] 6 21	For services provided by non-profit organisations whose revenues serve exclusively to cover their operating costs.  Letting of movable goods in sporting facilities
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	Royal Decree N°20, Table A, categories XXIIIbis and XXXV
16	Supplies by undertakers and cremation services	6 21	Coffins - Supply, including setting up, of crypts or monuments - Food and drinks for immediate consumption and the services of the waiters and waitresses
17	Medical and dental care in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1) of the Directive 2006/112/EC	[ex] 21	Medical esthetic treatments



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	
<i>District heating</i>	21	
<i>Firewood</i>	6	
<i>Timber for industrial use</i>	21	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	21	
<i>Diesel fuel</i>	21	
<i>LPG</i>	21	
<i>Heating oil</i>	21	
<i>Lubricants</i>	21	
<b>Motor vehicles</b>	21 6 [m]	Cars for the disabled
<b>Passenger transport (domestic)</b>		
<i>Air</i>	6	
<i>Sea</i>	6	
<i>Inland waterway</i>	6	
<i>Rail</i>	6	
<i>Road</i>	6	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	Also the accompanying luggage and vehicles
<i>Sea</i>	0	Also the accompanying luggage and vehicles
<i>Inland waterway</i>	6	

<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>	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>	6	
<i>Food production</i>	6	
<b>Immovable property</b>		
	6	
<i>Social Housing (category 10/Annex III)</i>	12	Provided that all the conditions are fulfilled
		Renovation and repairing of private dwellings completed since at least 10 years
<i>Renovation and repairing (category 10a/Annex III)</i>	6	
	21	
<i>Building land</i>	[ex]	
<i>Supplies of new buildings</i>	21	
	6	
<i>Construction work on new buildings</i>	12	
	21	
<b>Agricultural Inputs</b>		
	12	Phytopharmaceutical goods recognised by the Ministry of Agriculture
<i>Pesticides and plant protection materials</i>	21	
	12	Phytopharmaceutical goods recognised by the Ministry of Agriculture
<i>Fertilisers</i>	21	
	21	
<b>Treatment of waste and waste water</b>	21	
<b>Collection of household waste etc.</b>	21	
<b>Arrangements for the taxation of gold</b>		
	[ex]	
<i>Ingots and bars</i>	21	
	[ex]	
<i>Coins (currency)</i>	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>		
	21	
<i>Works of art, collector's items and antiques</i>	[m]	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	6	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	6	

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

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

**The zero rate applies to:**

1. Supplies of daily and weekly newspapers and periodicals of general information (under the conditions provided for in the Circular Letters 82/1970 and 21/1993)
2. Supplies of certain recovered materials and by-products.

**BULGARIA**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	20	
2	Water supplies	20	
3	Pharmaceutical products	20	
4	Medical equipment for disabled persons	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	[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 etc.</b>	20	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	20	
<i>Coins (currency)</i>	20	
<i>Jewellery, gold plate, medals, tools</i>	20	
<b>Services supplied by lawyers</b>	20	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	20	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	20	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	20	

**CZECH REPUBLIC**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	10 15	Selected baby food, gluten-free food.
2	Water supplies	15	
3	Pharmaceutical products	10 15	Selected pharmaceutical products, including vaccines and contraceptives.
4	Medical equipment for disabled persons	15	
	Children's car seats	15	
5	Transport of passengers	0	The international transport of passengers and, in so far as the transport of the passengers is exempt, the transport of goods accompanying them, such as luggage or motor vehicles, or the supply of services relating to the transport of passengers.
	(+see n° VI)	15	
6	Books	10	Selected books filed under the CN codes 4901, 4903, 4904 (except for books where advertising exceeds more than 50% of their content)
		15	Books (except for books where advertising exceeds more than 50% of their content)
	21		
	Books on other physical means of support	21	
	Newspapers	10	Except for newspapers where advertising exceeds more than 50% of their content.
	21		
	Periodicals	10	Except for periodicals where advertising exceeds more than 50% of their content.
		21	
7	Admission to cultural services (shows, cinema, theatre)	15	
	Admission to amusement parks	15	
8	Pay TV/ cable TV	[ex]	Public radio and TV broadcasting, excluding those of a commercial nature.
		21	
	TV licence	[ex]	Public radio and TV broadcasting, excluding those of a commercial nature/
		21	
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	15	Food provided in restaurants
		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	[ex]	
		15	
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	[ex]	
		15	
18	Collection of domestic waste and street cleaning, other than the supply of such services by bodies referred to in Article 13 of the Directive 2006/112/EC	15	Cleaning and draining of waste water, collection of domestic waste
		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	15	
21	Hairdressing	21	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	21	
<i>Wine</i>	21	
<i>Beer</i>	21	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	15	
<i>Lemonade</i>	15	
<i>Fruit juices</i>	15	
<b>Clothing</b>		
<i>Adults</i>	21	
<i>Children</i>	21	
<i>Children nappies</i>	21	
<b>Footwear</b>		
<i>Adults</i>	21	
<i>Children</i>	21	
<b>Tobacco</b>	21	
<b>Hifi-Video</b>	21	
<b>Computer, smartphones</b>	21	
<b>E-books</b>	21	
<b>Household electrical appliances</b>	21	
<b>Furniture</b>	21	
<b>Furs</b>	21	
<b>Jewels</b>	21	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	21	
<i>Pay TV/ cable TV</i>	[ex]	Public radio and TV broadcasting, excluding those of a commercial nature
<i>TV licence</i>	[ex]	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	only on regular transport
	21	
<i>Sea</i>	N/A	
<i>Inland waterway</i>	15	only on regular transport
	21	
<i>Rail</i>	15	only on regular transport
	21	
<i>Road</i>	15	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>		
Bars and cafés	15	Food provided in cafés
	21	
<i>Night clubs</i>	21	
<i>Alcoholic beverages</i>	21	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>		
<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	Cleaning and draining of waste water
	21	
<b>Collection of household waste etc.</b>	15	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex]	
	21	
<i>Coins (currency)</i>	[ex]	
	21	
<i>Jewellery, gold plate, medals, tools</i>	21	
<b>Services supplied by lawyers</b>	21	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	21	
	[m]	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	15	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	21	

**DENMARK**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	25	
2	Water supplies	25	
3	Pharmaceutical products	25	
4	Medical equipment for disabled persons	25	
	Children's car seats	25	
5	Transport of passengers	[ex]	Taxis, scheduled buses, trains and air transport. In connection with international transportation of passengers, the exemption also covers accompanying luggage.
	(+see n° VI)	25	Only passenger transport in tourist coaches, buses and similar vehicles are subject to VAT.
6	Books	25	
	Books on other physical means of support	25	
	Newspapers	0	
	Periodicals	25	
7	Admission to cultural services (shows, cinema, theatre)	[ex]	Services related to cultural activities, including libraries, museums, zoos and the like and the supply of goods and services closely related to these services are exempt from VAT.
	Admission to amusement parks	25	Movie display and theatre performances, concerts, etc.
8	Pay TV/ cable TV	25	Radio and television broadcasts
	TV licence	25	
9	Writers, composers, etc.	[ex]	
10	Social housing	25	
10a	Renovation and repairing of private dwellings	25	
10b	Window cleaning and cleaning in private households	25	
11	Agricultural inputs	25	
12	Hotel accommodation	25	
12a	Restaurant and catering services	25	
13	Admission to sporting events	[ex]	It is a condition that the supplier is not acting for the purpose of gaining profit. Events with professional athletes as participants.
		25	
14	Use of sporting facilities	[ex]	Supply of services in connection with non commercial sports and physical activities.
		25	
15	Social services in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136 of the Directive 2006/112/EC	[ex]	The supply of goods and services related to charitable events - e.g. collection and sale of used items of little value - is exempt under certain conditions. The exemption is obtained by prior application to the tax authorities on the condition that the event does not distort competition in relation to commercial enterprises. The application for exemption is based on a specific assessment (whether the event has a charitable purpose or a commercial character).
16	Supplies by undertakers and cremation services	[ex]	The exemption does not include goods.
17	Medical and dental care in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1) of the Directive 2006/112/EC	[ex]	
18	Collection of domestic waste and street cleaning, other than the supply of such services by bodies referred to in Article 13 of the Directive 2006/112/EC	25	



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

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

**The zero rate applies to:**

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

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

The Faeroe Islands and Greenland are not part of the European Union; consequently, no VAT is applied in these territories.

**GERMANY**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>	
1	Foodstuffs	7 19		
2	Water supplies	7	Not applicable to bottled water	
3	Pharmaceutical products	19		
4	Medical equipment for disabled persons	7 19		
	Children's car seats	19		
	Transport of passengers (+see n° VI)	7 19	Only on local transport	
6	Books	7 19	Reduced rate not applicable to books whose content is harmful to minors	
	Books on other physical means of support	7 19	Audiobooks	
	Newspapers	7 19	Reduced rate not applicable to newspapers whose content is harmful to minors or is predominantly devoted to advertising	
	Periodicals	7 19	Reduced rate not applicable to periodicals whose content is harmful to minors or is predominantly devoted to advertising	
	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	[-]		
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 19	Only for short-term accommodation	
	12a Restaurant and catering services	19		
13	Admission to sporting events	7 19	If the criteria of common public interest are assured	
		14		Use of sporting facilities
15	Social services in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136 of the Directive 2006/112/EC	7		
16	Supplies by undertakers and cremation services	19		
17	Medical and dental care in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1) of the Directive 2006/112/EC	[ex] 7	Performances stemming from the practice as a dental technician as well as the supply or restoration of dentures and orthodontic apparatus, to the extent that the entrepreneur has manufactured or restored them in their business	
		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	Minor repairing (including mending and alteration) of:		
	Bicycles	19	
	Shoes and leather goods	19	
	Clothing and household linen	19	
20	Domestic care services	[ex]	
		19	
21	Hairdressing	19	

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

<b>Passenger transport (domestic)</b>		
<i>Air</i>	19	
	19	
<i>Sea</i>	[-]	
	7	
<i>Inland waterway</i>	7	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.
	19	
<i>Rail</i>	7	
	19	
<i>Road</i>	7	
	19	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
	7	
<i>Rail</i>	7	
	19	
<i>Road</i>	7	
	19	
<b>Travel agencies</b>	19	
	[m]	
<b>Hotels</b>	7	
<b>Take away</b>	7	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	19	
<i>Night clubs</i>	19	
<i>Alcoholic beverages</i>	19	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>		
<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>	7	On biological (not chemical) fertilisers
	19	
<b>Treatment of waste and waste water</b>	[-]	
	19	
<b>Collection of household waste etc.</b>	[-]	
	19	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex]	
	19	
	[ex]	
<i>Coins (currency)</i>	7	
	19	
<i>Jewellery, gold plate, medals, tools</i>	7	
	19	
<b>Services supplied by lawyers</b>	19	

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

<i>Works of art, collector's items and antiques</i>	19 [m]	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	7	The reduced rate applies on works of art and collector's items
	19	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	7	The reduced rate applies on works of art and collector's items
	19	

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

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

## ESTONIA

	Category	VAT-Rate	Comments
1	Foodstuffs	20	
2	Water supplies	20	
3	Pharmaceutical products	9 20	Medicinal products, contraceptive preparations, sanitary and toiletry products and medical devices intended for the personal use of disabled persons for the purposes of the Medical Devices Act and technical aid for the purposes of the Social Welfare Act which are specified in the list established by a regulation of the minister responsible for the area and the grant of use of such medical devices to disabled persons.
4	Medical equipment	9 20	Medicinal products, contraceptive preparations, sanitary and toiletry products and medical devices intended for the personal use of disabled persons for the purposes of the Medical Devices Act and technical aid for the purposes of the Social Welfare Act which are specified in the list established by a regulation of the minister responsible for the area and the grant of use of such medical devices to disabled persons.
	Children's car seats	20	
5	Transport of passengers (+see n° VI)	0 20	
6	Books	9	Books and workbooks used as learning materials, excluding learning materials.
	Books on other physical means of support	20	
	Newspapers	9	Newspapers and periodicals containing mainly advertisements or personal announcements or erotic/pornographic material are subject to 20%.
	Periodicals	9	
7	Admission to cultural services (shows, cinema, theatre)	20	
	Admission to amusement parks	20	
8	Pay TV/ cable TV	20	
	TV licence	20	
9	Writers, composers, etc.	20	
10	Social housing	20	
10a	Renovation and repairing of private dwellings	20	
10b	Window cleaning and cleaning in private households	20	
11	Agricultural inputs	20	
12	Hotel accommodation	9	Accommodation services or accommodation services with breakfast, excluding any goods or services accompanying such services.
12a	Restaurant and catering services	20	
13	Admission to sporting events	20	
14	Use of sporting facilities	20	
15	Social services in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136 of the Directive 2006/112/EC	[ex]	
16	Supplies by undertakers and cremation services	20	
17	Medical and dental care in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1) of the Directive 2006/112/EC	[ex]	
18	Collection of domestic waste and street cleaning, other than the supply of such services by bodies referred to in Article 13 of the Directive 2006/112/EC	20	

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

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	20	
<i>Wine</i>	20	
<i>Beer</i>	20	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	20	
<i>Lemonade</i>	20	
<i>Fruit juices</i>	20	
<b>Clothing</b>		
<i>Adults</i>	20	
<i>Children</i>	20	
<i>Children nappies</i>	20	
<b>Footwear</b>		
<i>Adults</i>	20	
<i>Children</i>	20	
<b>Tobacco</b>		
<i>Hifi-Video</i>	20	
<i>Computer, smartphones</i>	20	
<i>E-books</i>	20	
<i>Household electrical appliances</i>	20	
<i>Furniture</i>	20	
<i>Furs</i>	20	
<i>Jewels</i>	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>		
<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>	[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	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	20	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	20	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	20	

**IRELAND**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	0	Livestock and live horses normally intended for use in the preparation of foodstuffs Catered food Artificial insemination services for animals and the sale of livestock semen.
		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	Oral pharmaceutical products used for human or animal consumption, excluding medicine which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets; oral contraceptive and sanitary protection products.
		13,5	Non-oral contraceptive products.
		23	Non-oral pharmaceutical products used for human or animal consumption such as injections, infusions, liniments and ointments.
4	Medical equipment for disabled persons	0	Medical equipment being invalid carriages and other vehicles (excluding mechanically propelled road vehicles) of a kind designed for use by invalids or infirm persons; orthopaedic appliances, surgical belts, trusses and similar products, deaf aids, and artificial limbs and other artificial parts of the body excluding artificial teeth, corrective spectacles and contact lenses; walking frames and crutches; parts or accessories suitable for use solely or principally with any of the goods specified above. Repairs to medical equipment are subject to 13.5%.
		23	
	Children's car seats	13,5	
5	Transport of passengers (+see n° VI)	[ex]	
6	Books on other physical means of support	0	
		23	
		9	
		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)  In the case of admissions to musical shows or theatre, the 9% reduced rate applies where facilities for the consumption of food or drink are available during all or part of the performance.
	Admission to amusement parks	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
		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	[ex] 9	Catering services supplied to patients in a hospital or students at their school All beverages are excluded
13	Admission to sporting events	[ex]	
14	Use of sporting facilities	9	The 9% reduced rate applies except where the supply is made by non-profit making organisations.
15	Social services in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136 of the Directive 2006/112/EC	[ex]	
16	Supplies by undertakers and cremation services	[ex]	
17	Medical and dental care in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1) of the Directive 2006/112/EC	[ex] 13,5	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	Street cleaning and refuse collecting is subject to 13.5%, while waste treatment is subject to 23%.
19	Minor repairing (including mending and alteration) of:		
	Bicycles	13,5	
	Shoes and leather goods	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	
<i>LPG</i>	23	
<i>Heating oil</i>	13,5	
<i>Lubricants</i>	23	
<b>Motor vehicles</b>		
<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]	
<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>	9	
<b>Take away</b>	9	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	9	
<i>Night clubs</i>	23	
<i>Alcoholic beverages</i>	23	
<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>	13,5	
<i>Food production</i>	0	
<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	13,5	
<i>Renovation and repairing (category 10a/Annex III)</i>	13,5	
	[ex]	
<i>Building land</i>	13,5	Building land that has been subjected to development
<i>Supplies of new buildings</i>	13,5	
<i>Construction work on new buildings</i>	13,5	
<b>Agricultural inputs</b>		
<i>Pesticides and plant protection materials</i>	23	
<i>Fertilisers</i>	0	Supplies of certain fertilisers in units of not less than 10 kg
	23	
<b>Treatment of waste and waste water</b>	[-]	
	13,5	
<b>Collection of household waste etc.</b>	[-]	
	13,5	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex]	
	23	
<i>Coins (currency)</i>	[ex]	
<i>Jewellery, gold plate, medals, tools</i>	23	
<b>Services supplied by lawyers</b>		
	23	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	13,5	Applies on works of art and antiques
	23	
	[m]	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	13,5	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	13,5	

***The parking rate of 13,5% applies to:***

1. Fuel for power and heating, coal, peat, timber, electricity, gas (for heating and lighting, not including auto LPG), heating oil.
2. Non-residential property.
3. Building services related to non-residential property, including installation where material is not a significant part of the value of the service.
4. Routine cleaning of non-residential property.
5. Concrete and concrete blocks.
6. Tour guide services.
7. Short-term (less than 5 weeks) hire of:
  - motor vehicles designed for the conveyance of persons by road
  - ships, boats and other vessels not exceeding 15 tonnes gross designed for the conveyance of passengers
  - sports and pleasure craft, including yachts, cabin cruisers, dinghies, canoes, skiffs and racing boats
  - caravans, mobile homes, tents and trailer tents.
8. Repair and maintenance of cars, other vehicles, vessels and aircraft.
9. Health studio services.
10. Jockeys' services.
11. Photographic services including photographic prints.
12. Car driving instruction.
13. Veterinary services.
14. Artificial insemination services for animals and the sale of livestock semen.
15. Works of art and antiques.

***The super-reduced rate of 4,8% applies to:***

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

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

1. Supplies of printed books and-booklets, including atlases, but excluding:
  - (a) newspapers, periodicals, brochures, catalogues, directories and programmes,
  - (b) books of stationery, cheque books and similar products,
  - (c) diaries, organisers, yearbooks, planners and similar products the total area of whose pages consist of 25 per cent or more of blank spaces for the recording of information,
  - (d) albums and similar products, and
  - (e) books of stamps, tickets or coupons.
2. Supplies of some food and drink intended for human consumption (excluding certain products such as alcoholic beverages, manufactured beverages, ice-cream, confectionery, biscuits, pastries and savoury products such as crackers, crisps, popcorn and roasted nuts).
3. Supplies of seeds, plants, trees, etc. used for food production.
4. Supplies of certain fertilisers in units of not less than 10 kg.
5. Supplies of animal feeding stuffs excluding medicine which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets.
6. Supplies of orally administered medicines for human consumption.
7. Supplies of orally administered medicines for animal consumption excluding medicine which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets.
8. Supplies of sanitary towels and sanitary tampons.
9. Supplies of medical equipment such as wheelchairs, walking frames and crutches, orthopaedic appliances and other artificial parts of the body (excluding false teeth, corrective spectacles and contact lenses).
10. Supplies of articles of clothing and footwear for children of average size under the age of ten (excluding clothes made of fur or skin and articles of clothing and footwear not marked with the size or age).
11. Supplies of wax candles and night-lights that are white and cylindrical, excluding candles and night-lights that are decorated, spiralled, tapered or perfumed.
12. Services provided by the Commissioners of Irish Lights in connection with the operation of lightships, lighthouses or other navigational aids.
13. Life saving services provided by the Royal National Lifeboat Institution including the organisation and maintenance of the lifeboat service.
14. Services relating to vessels and aircraft.

GREECE

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

10a	Renovation and repairing of private dwellings	24	
10b	Window cleaning and cleaning in private households	24	
11	Agricultural inputs	13	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	[ex] 13	The supply of services by old people's homes in the framework of social wellbeing, in so far as those supplies are not exempt pursuant to Article 22 of the Greek VAT Code (Law no 2859/2000).
		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	[ex] 24	Including services provided by dentists, dental technicians, psychologists, midwives, nurses, physiotherapists, speech and occupational therapists.
18	Collection of domestic waste and street cleaning, other than the supply of such services by bodies referred to in Article 13 of the Directive 2006/112/EC	[-] 24	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	24	
	Shoes and leather goods	24	
	Clothing and household linen	24	
20	Domestic care services	13	
21	Hairdressing	24	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	24	
<i>Wine</i>	24	
<i>Beer</i>	24	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	13	
	24	
<i>Lemonade</i>	24	
<i>Fruit juices</i>	24	
<b>Clothing</b>		
<i>Adults</i>	24	
<i>Children</i>	24	
<i>Children nappies</i>	24	
<b>Footwear</b>		
<i>Adults</i>	24	
<i>Children</i>	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>		
<i>Phone/ fax/ telex/etc.</i>	24	
<i>Pay TV/ cable TV</i>	[ex]	
<i>TV licence</i>	[-]	
<b>Energy products</b>		
<i>Natural gas</i>	13	
<i>Electricity</i>	13	
<i>District heating</i>	13	
<i>Firewood</i>	24	
<i>Timber for industrial use</i>	24	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	24	
<i>Diesel fuel</i>	24	
<i>LPG</i>	24	
<i>Heating oil</i>	24	
<i>Lubricants</i>	24	
<b>Motor vehicles</b>	24	
<b>Passenger transport (domestic)</b>		
<i>Air</i>	24	
<i>Sea</i>	24	
<i>Inland waterway</i>	24	
<i>Rail</i>	24	
<i>Road</i>	24	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	24	
<i>Rail</i>	24	
<i>Road</i>	24	

<b>Travel agencies</b>	24 [m]	
<b>Hotels</b>	13	
<b>Take away</b>	13 24	
<b>Bars and cafés</b>		
Bars and cafés	24	
Night clubs	24	
Alcoholic beverages	24	
<b>Consumption on board ships, aircraft or trains</b>		
Goods	13 24	
Services	24	
<b>Cut flowers and plants</b>		
Decorative use	24	
Food production	13 24	
<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 500m <sup>2</sup> 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>		
Collection of household waste etc.	[-] 24	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	
<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	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 currently applies rates 30% lower than the corresponding rate applied in the mainland to the islands of Leros, Lesbos, Kos, Samos and Chios.

The lower rates applied in these Greek Islands are 4%, 9% and 17%.

The lower VAT rates will be abolished on 30.06.2018.

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	Adapted vehicles for persons with restricted mobility; prosthesis, orthosis and internal implants for disabled people; repair services of cars and wheelchairs for disabled people and the services adapting taxis for their use by disabled people.
	Children's car seats	21	
5	Transport of passengers (+see n° VI)	10	
6	Books	4 21	Books, newspapers and magazines not containing only or mainly advertising (not more than 75 percent of their revenue obtained by advertising), as well as ancillary elements supplied jointly with these goods through a flat price are subject to 4%.  4% applies as well to albums, musical scores, maps, and drawing pads, except for electronic goods and devices.
	Books on other physical means of support	4	
	Newspapers	4 21	
	Periodicals	4 21	
7	Admission to cultural services (shows, cinema, theatre)	[ex]  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 purposes, the number of parking spaces may not exceed two units, leasing with purchase option of dwellings qualified by the administration for official protection in a special regime or of social promotion, including garages and annexes located in the same building which is jointly conveyed with such buildings.
10a	Renovation and repairing of private dwellings	10	Renovation and repairing of private dwellings completed at least 2 years ago
10b	Window cleaning and cleaning in private households	21	
11	Agricultural inputs	10	
12	Hotel accommodation	10	

12a	Restaurant and catering services	10	
13	Admission to sporting events	10 21	Only to the amateur sporting events.
14	Use of sporting facilities	21 [ex]	
15	Social services in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136 of the Directive 2006/112/EC	4  10 [ex]	Assistance services for the promotion of personal autonomy and care for dependent people, as long as they are provided in concerted places or residences or through a price deriving from a public tender attributed to the providing company or as a consequence of an economic service linked to such services which covers more than 75% of the price in application, in both cases, of the legal provisions.  Only to not accessory supply of goods.
16	Supplies by undertakers and cremation services	21	
17	Medical and dental care in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1) of the Directive 2006/112/EC	21 [ex]	
18	Collection of domestic waste and street cleaning, other than the supply of such services by bodies referred to in Article 13 of the Directive 2006/112/EC	10	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	21	
	Shoes and leather goods	21	
	Clothing and household linen	21	
20	Domestic care services	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>	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>		
Natural gas	21	
Electricity	21	
District heating	21	
Firewood	21	
Timber for industrial use	21	
<b>Petroleum products</b>		
Petrol (unleaded)	21	
Diesel fuel	21	
LPG	21	
Heating oil	21	
Lubricants	21	
<b>Motor vehicles</b>	21	
<b>Passenger transport (domestic)</b>		
Air	10	
Sea	10	
Inland waterway	10	
Rail	10	
Road	10	
<b>Passenger transport (international)</b>		
Air	0	
Sea	0	
Inland waterway	10	
Rail	10	
Road	10	
<b>Travel agencies</b>	21	
	[m]	
<b>Hotels</b>	10	
<b>Take away</b>	10	
<b>Bars and cafés</b>		
Bars and cafés	10	
Night clubs	10	
Alcoholic beverages	10	
<b>Consumption on board ships, aircraft or trains</b>		
Goods		
Services		
<b>Cut flowers and plants</b>		
Decorative use	21	
Food production	10	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	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	
Renovation and repairing (category 10a/Annex III)	10	Bricklaying work for the repair of private dwellings
Building land	21	
Supplies of new buildings	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	
Construction work on new buildings	4	See above at "Social Housing"
	10	

<b>Agricultural Inputs</b>		
<i>Pesticides and plant protection materials</i>	10	
<i>Fertilisers</i>	10	
<b>Treatment of waste and waste water</b>	10	
<b>Collection of household waste etc.</b>	10	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex] 0 21	
<i>Coins (currency)</i>	[ex] 0 21	
<i>Jewellery, gold plate, medals, tools</i>	21	
<b>Services supplied by lawyers</b>	21	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	21	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	10	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	10	

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

1. Basic foodstuffs such as bread, milk, cheese, eggs, fruit and vegetables
2. Certain medicines
3. Certain books (including free supplement), newspapers and periodicals
4. Books on other physical means of support
5. Subsidised housing under certain conditions
6. Certain social services
7. Adapted vehicles for people with restricted mobility.

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

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

## FRANCE

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

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	20	
<i>Wine</i>	20	
<i>Beer</i>	20	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	5,5	if the container allows for conservation for immediate consumption
	10	
<i>Lemonade</i>	5,5	if the container allows for conservation for immediate consumption
	10	
<i>Fruit juices</i>	5,5	if the container allows for conservation for immediate consumption
	10	
<b>Clothing</b>		
<i>Adults</i>	20	
<i>Children</i>	20	
<i>Children nappies</i>	20	
<b>Footwear</b>		
<i>Adults</i>	20	
<i>Children</i>	20	
<b>Tobacco</b>		
	20	
<b>Hifi-Video</b>		
	20	
<b>Computer, smartphones</b>		
	20	
<b>E-books</b>	5,5	
	20	Books, newspapers and periodicals containing mainly publicity, private advertisements, obscene or pornographic material
<b>Household electrical appliances</b>		
	20	
<b>Furniture</b>		
	20	
<b>Furs</b>		
	20	
<b>Jewels</b>		
	20	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	20	
<i>Pay TV/ cable TV</i>	10	
<i>TV licence</i>	2,1	
<b>Energy products</b>		
<i>Natural gas</i>	5,5	For the subscription part of the bill
	20	
<i>Electricity</i>	5,5	For the subscription part of the bill
	20	
<i>District heating</i>	5,5	For the subscription part of the bill.
	20	
<i>Firewood</i>	10	
<i>Timber for industrial use</i>	20	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	20	
<i>Diesel fuel</i>	20	
<i>LPG</i>	20	
<i>Heating oil</i>	20	
<i>Lubricants</i>	20	
<b>Motor vehicles</b>		
	20	

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

**The super-reduced rate of 2,1% applies to:**

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

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

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

a) Corsica

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

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

10%: construction works, agricultural equipment, certain supplies of furnished lodging, sales for consumption on the premises, sales of electricity supplied at low voltage;

13%: petroleum products;

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

b) DOM

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

c) Monaco

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



**CROATIA**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	5	All types of bread and all types of milk (cow, sheep, goat) placed on the market under the same name in the liquid state, fresh, pasteurised, homogenised, condensed (other than sour milk, yoghurt, kefir, chocolate milk and other milk products), substitute for mother's milk.
		13	Edible oils and fats of vegetable or animal origin, baby food and processed cereal-based food for infants and young children and food for animals other than pet food.
		25	White sugar from cane or beet in crystalline form.
2	Water supplies	13	
		25	Marketed water in bottles or any other packaging.
3	Pharmaceutical products	5	Medicines that are prescribed by a doctor and are determined in accordance with the Decision on the List of Medicinal Products of the Croatian Health Insurance Institute.
		25	
4	Medical equipment for disabled persons	5	Medical equipment, aids and other appliances normally intended to alleviate or treat disability, for the exclusive personal use of the disabled, as prescribed by the Ordinance on orthopedic and other aids of the Croatian Health Insurance Institute.
		25	
	Children's car seats	13	
5	Transport of passengers (+see n° VI)	25	
6	Books	5	Books with professional, scientific, artistic, cultural and educational content; pedagogical textbooks as well as textbooks for primary, secondary and tertiary education
		25	
	Books on other physical means of support	5	
6	Newspapers	5	Daily printed newspapers issued by publishers having a status of media, excluding newspapers that, in their entirety or mainly, contain advertisements or serve for advertising purposes.
		13	Newspapers issued by publishers having a status of media or by publishers for which there is no obligation to adopt the status of media under a special regulation, other than those referred to in paragraph 2, item g) of Article 38, printed on paper and issued periodically, excluding newspapers that, in their entirety or mainly, contain advertisements or serve for advertising purposes.
		25	

6	Periodicals	5	Scientific periodicals
		13	Magazines issued by publishers having a status of media or by publishers for which there is no obligation to adopt the status of media under a special regulation, other than those referred to in paragraph 2, item g) of Article 38, printed on paper and issued periodically, excluding magazines that, in their entirety or mainly, contain advertisements or serve for advertising purposes.
7	Admission to cultural services (shows, cinema, theatre)	5 13 25	Admissions to cinema (film shows) Tickets for concerts
	Admission to amusement parks	25	
8	Pay TV/ cable TV	[ex]	Activities, other than those of a commercial nature, carried out by public radio and television bodies.
	TV licence	25 N/A	
9	Writers, composers etc.	[ex]	The supply of certain cultural services, and the supply of goods closely linked thereto, performed by cultural institutions, bodies with public authority or other legal persons active in the field of culture.
10	Social housing	25	
10a	Renovation and repairing of private dwellings	25	
10b	Window cleaning and cleaning in private households	25	
11	Agricultural inputs	13	Seedlings, seeds, fertilisers, pesticides and other agrochemical products.
		25	
12	Hotel accommodation	13	
12a	Restaurant and catering services	25	
13	Admission to sporting events	25	
14	Use of sporting facilities	[ex]	Supply of certain services closely linked to sport or physical education by non-profit-making legal persons to persons doing sports or taking part in physical education.
		25	
15	Social services in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136 of the Directive 2006/112/EC	25	
16	Supplies by undertakers and cremation services	13	Supplies of urns and coffins.
		25	
17	Medical and dental care in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1) of the Directive 2006/112/EC	25	
18	Collection of domestic waste and street cleaning, other than the supply of such services by bodies referred to in Article 13 of the Directive 2006/112/EC	13	Public service of collecting mixed communal waste, biodegradable communal waste and separate waste collection according to a special regulation.
		25	
19	Minor repairing (including mending and alteration) of:		
		Bicycles	25
		Shoes and leather goods	25
		Clothing and household linen	25
20	Domestic care services	25	
21	Hairdressing	25	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	25	
<i>Wine</i>	25	
<i>Beer</i>	25	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	25	
<i>Lemonade</i>	25	
<i>Fruit juices</i>	25	
<b>Clothing</b>		
<i>Adults</i>	25	
<i>Children</i>	25	
<i>Children nappies</i>	25	
<b>Footwear</b>		
<i>Adults</i>	25	
<i>Children</i>	25	
<b>Tobacco</b>	25	
<b>Hifi-Video</b>	25	
<b>Computer, smartphones</b>	25	
<b>E-books</b>	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>	13	Delivery of electricity towards other supplier or end-user, including fees related to the delivery.
<i>District heating</i>	25	
<i>Firewood</i>	25	
<i>Timber for industrial use</i>	25	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	25	
<i>Diesel fuel</i>	25	
<i>LPG</i>	25	
<i>Heating oil</i>	25	
<i>Lubricants</i>	25	
<b>Motor vehicles</b>	25	
<b>Passenger transport (domestic)</b>		
<i>Air</i>	25	
<i>Sea</i>	25	
<i>Inland waterway</i>	N/A	
<i>Rail</i>	25	
<i>Road</i>	25	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	N/A	
<i>Rail</i>	25	
<i>Road</i>	25	
<b>Travel agencies</b>	[m]	
<b>Hotels</b>	13	
<b>Take away</b>	25	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	25	
<i>Night clubs</i>	25	
<i>Alcoholic beverages</i>	25	

<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>		
<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] 25	
<i>Coins (currency)</i>	[ex] 25	
<i>Jewellery, gold plate, medals, tools</i>	25	
<b>Services supplied by lawyers</b>	25	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	25 [m]	
<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>	N/A	

**ITALY**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>	
1	Foodstuffs	4	Supplies of fresh basil, rosemary, sage and oregano (L. no. 122/2016 article 21)	
		5		
		10		
2	Water supplies	10		
3	Pharmaceutical products	10	Medicines for human and veterinary use, including homeopathic products; pharmaceutical substances and medication items the provision of which is compulsory for pharmacies in accordance with the official pharmacopoeia.	
		22		
4	Medical equipment for disabled persons	4	Orthopaedic instruments (including medical surgical belts); devices and equipment for fractures (showers, slats and the like); devices and instruments for dentures, eyes and others; hearing aids and other hand held equipment to be carried by persons or to be inserted in the entity, to compensate for a deficiency or a disability; chairs and similar vehicles for the disabled, gas for therapeutic use; artificial kidneys; parts, spare parts and accessories intended exclusively for the goods mentioned above	
		22		
	----- Children's car seats	22		
5	Transport of passengers  (+see n° VI)	[ex]	Rail and Road transport can be exempted or subject to 10%	
		5	Supplies of urban passenger transport by means of vessels authorised to perform transport by sea and inland waterways (lake, river and lagoon), (L. no. 232/2016 article 1, par. 33)	
		10	Rail and Road transport can be exempted or subject to 10%	
6	Books	4	4% to newspapers and news magazines, dispatches from the press agencies, books, periodicals, Braille writings and audio-magnetic media for the blind and the visually impaired, e-books and all digital publications as newspapers, newsletters, periodicals, etc. which are issued by an electronic means and have an ISBN (International Standard Book Number) or ISSN (International Standard Serial Number); with the exclusion of pornographic newspapers and periodicals and catalogues different from those in the information library; printed music editions, printed maps, including printed globes.	
		22		
		Books on other physical means of support		4
		22		
		Newspapers		4
22				
-----	Periodicals	4		
22				
7	Admission to cultural services (shows, cinema, theatre)	10		
	Admission to amusement parks	22		
8	Pay TV/ cable TV	22		
	----- TV licence	4		
9	Writers, composers, etc.	[ex]		
		22		
10	Social housing	4	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		

10a	Renovation and repairing of private dwellings	10	
10b	Window cleaning and cleaning in private households	22	
11	Agricultural inputs	4 10 22	On organisms used in organic agriculture Phytopsanitary products; semen for artificial insemination of livestock; provision of services by agricultural machinery or aircraft provided to individual or associated agricultural firms
12	Hotel accommodation	10	
12a	Restaurant and catering services	10	
13	Admission to sporting events	10 22	
14	Use of sporting facilities	22	
15	Social services in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136 of the Directive 2006/112/EC	[ex] 5 22	For certain health and social services provided to elderly people, adults suffering from occupational injuries and diseases, drug addicts, people living with AIDS, people suffering from mental or physical disabilities, minors even where involved in situations of maladjustment and deviancy, homeless asylum-seekers, inmates, women who are victims of trafficking for the purpose of sexual and labour exploitation.
16	Supplies by undertakers and cremation services	[ex]	
17	Medical and dental care in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1) of the Directive 2006/112/EC	[ex]	
18	Collection of domestic waste and street cleaning, other than the supply of such services by bodies referred to in Article 13 of the Directive 2006/112/EC	10	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	22	
	Shoes and leather goods	22	
	Clothing and household linen	22	
20	Domestic care services	[ex]	
21	Hairdressing	22	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	22	
<i>Wine</i>	22	
<i>Beer</i>	22	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	22	
<i>Lemonade</i>	22	
<i>Fruit juices</i>	22	
<b>Clothing</b>		
<i>Adults</i>	22	
<i>Children</i>	22	
<i>Children nappies</i>	22	
<b>Footwear</b>		
<i>Adults</i>	22	
<i>Children</i>	22	
<b>Tobacco</b>	22	
<b>Hifi-Video</b>	22	
<b>Computer, smartphones</b>	22	
<b>E-books</b>	4 22	E-books which have an ISBN (International Standard Book Number)
<b>Household electrical appliances</b>	22	

<b>Furniture</b>	22	
<b>Furs</b>	22	
<b>Jewels</b>	22	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	22	
<i>Pay TV/ cable TV</i>	22	
<i>TV licence</i>	4	
<b>Energy products</b>		
<i>Natural gas</i>	10	
<i>Electricity</i>	10	
<i>District heating</i>	22	
<i>Firewood</i>	10	
<i>Timber for industrial use</i>	22	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	22	
<i>Diesel fuel</i>	22	
<i>LPG</i>	22	
<i>Heating oil</i>	22	
<i>Lubricants</i>	22	
	4	On vehicles for the use of the disabled
<b>Motor vehicles</b>	22	
	[m]	The margin scheme applies to second-hand cars
<b>Passenger transport (domestic)</b>		
<i>Air</i>	10	
<i>Sea</i>	10	
<i>Inland waterway</i>	10	
<i>Rail</i>	[ex]	
	10	
<i>Road</i>	[ex]	
	10	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
<i>Rail</i>	0	
<i>Road</i>	0	
<b>Travel agencies</b>	22	
	[m]	
<b>Hotels</b>	10	
<b>Take away</b>	10	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	10	
<i>Night clubs</i>	22	
<i>Alcoholic beverages</i>	10	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>		
<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 etc.</b>	10	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex] 22	
<i>Coins (currency)</i>	[ex] 22	
<i>Jewellery, gold plate, medals, tools</i>	22	
<b>Services supplied by lawyers</b>	22	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	22	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	10	"Occasional sales" are taxable at the standard rate
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	10	"Occasional sales" are taxable at the standard rate

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

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

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

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



**CYPRUS**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	5 19	
2	Water supplies	5	
3	Pharmaceutical products	5	
4	Medical equipment for disabled persons Children's car seats	5 5	
5	Transport of passengers (+see n° VI)	5 9 19	
6	Books	5	
	Books on other physical means of support	19	e-books
	Newspapers	5	
	Periodicals	5	
7	Admission to cultural services (shows, cinema, theatre)	5 [ex]	
	Admission to amusement parks	5	
8	Pay TV/ cable TV	19	
	TV licence	N/A	
9	Writers, composers, etc.	5	
10	Social housing	N/A	
10a	Renovation and repairing of private dwellings	5	
10b	Window cleaning and cleaning in private households	19	
11	Agricultural inputs	5 19	
	Hotel accommodation	9	
12a	Restaurant and catering services	9	
13	Admission to sporting events	5	
14	Use of sporting facilities	5	
15	Social services in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136 of the Directive 2006/112/EC	[ex]	
16	Supplies by undertakers and cremation services	5 19	Supply of coffins and funeral services
17	Medical and dental care in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1) of the Directive 2006/112/EC	[ex]	
18	Collection of domestic waste and street cleaning, other than the supply of such services by bodies referred to in Article 13 of the Directive 2006/112/EC	5	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	19	
	Shoes and leather goods	19	
	Clothing and household linen	19	
20	Domestic care services	19	
21	Hairdressing	5	

<b>GOODS and SERVICES</b>	<b>VAT-Rate</b>	<b>Comments</b>
<b>Alcoholic beverages</b>		
<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	Soft drinks and alcoholic beverages
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	9	Cafés
	19	
<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
<i>Services</i>	9	On intracommunity flights
	19	
<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 etc.</b>	[-]	
	5	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex]	
<i>Coins (currency)</i>	[ex]	
<i>Jewellery, gold plate, medals, tools</i>	19	
<b>Services supplied by lawyers</b>	19	

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

<i>Works of art, collector's items and antiques</i>	5 [m]	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	5	Importation of goods of archaeological value (CN code 9706 00 00)
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	N/A	

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

Transactions originating in, or intended for, the United Kingdom's Sovereign Base Areas of Akrotiri and Dhekelia are treated as transactions originating in, or intended for, the Republic of Cyprus.  
The application of the acquis is suspended in those areas of the Republic of Cyprus in which the government of the Republic of Cyprus does not exercise effective control.

LATVIA

	Category	VAT-Rate	Comments
1	Foodstuffs	5	Fruit, berries and vegetables common in Latvia.
		12	Specialised food products intended for infants.
		21	
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)	[ex]	Transport of schoolchildren conducted by carriers licensed especially for this.
		12	Inland transport.
6	Books	12	Supply of school literature and original literature issued in the form of printed publication or electronic publication (literary works – fiction, children's literature, scientific and popular science literature, reference literature, religious literature, literary memoirs – and their translation), except the supply of the abovementioned literature online or via download.
	Books on other physical means of support	21	
	Newspapers	12	Newspapers in the form of printed or electronic publication issued not less than once in three months whose one-off circulation exceeds 100 copies.
	Periodicals	12	Magazines, newsletters and other periodical publications in the form of printed or electronic publication issued not less than once in three months whose one-off circulation exceeds 100 copies.
7	Admission to cultural services (shows, cinema, theatre)	[ex]	The following cultural services shall not be taxable: a) theatre and circus performances; b) concerts; c) events intended for children, events of amateur art groups and events intended for charity purposes; d) visits to State recognised museums, libraries, exhibitions, zoological gardens and botanical gardens and cultural and cultural education measures; e) services of provision of public access to and use of the information present in the library collection.
		21	Admissions to cinema (film shows)
8	Pay TV/ cable TV	21	
	TV licence	[-]	
9	Writers, composers, etc.	[ex]	The following services shall not be taxable: the royalties received by the author for his work and use thereof, as well as the consideration received by the performer and phonogram producer for the subject of related rights and use thereof.
10	Social housing	21	

10a	Renovation and repairing of private dwellings	21	
10b	Window cleaning and cleaning in private households	21	
11	Agricultural inputs	21	
12	Hotel accommodation	12	
12a	Restaurant and catering services	21	
13	Admission to sporting events	21	
14	Use of sporting facilities	21	
15	Social services in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136 of the Directive 2006/112/EC	[ex]	The following supplies of goods and services shall not be taxable: social care, vocational and social rehabilitation, social assistance and social work services that are supplied to inhabitants by persons who are registered in the register of social service providers, as well as catering services which are supplied by a social service provider in accordance with its programmes.
16	Supplies by undertakers and cremation services	21	
17	Medical and dental care in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1) of the Directive 2006/112/EC	[ex]	The following services shall not be taxable: 1. Medicinal services. 2. The following services related to medicine which are necessary to ensure the supply of medicinal services: a) transport of a patient; b) provision of catering services; c) accommodation; d) assessment of conformity; e) clinical diagnosis laboratory services. 3. The supplies of human organs, milk and human blood. 4. Dental services. 5. The supply of services by dental technicians and dental hygienists to a patient.
18	Collection of domestic waste and street cleaning, other than the supply of such services by bodies referred to in Article 13 of the Directive 2006/112/EC	21	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	21	
	Shoes and leather goods	21	
	Clothing and household linen	21	
20	Domestic care services	21	
21	Hairdressing	21	

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

<b>E-books</b>	21	
<b>Household electrical appliances</b>	21	
<b>Furniture</b>	21	
<b>Furs</b>	21	
<b>Jewels</b>	21	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	21	
<i>Pay TV/ cable TV</i>	21	
<i>TV licence</i>	[-]	
<b>Energy products</b>		
<i>Natural gas</i>	21	
<i>Electricity</i>	21	
<i>District heating</i>	12	Supplies of the following wood and firewood to inhabitants for household usage: a) in the form of billets, twigs, faggots or in similar forms; b) wood chips or particles; c) sawdust and firewood residues; d) sawdust and firewood residues in the form of agglomerated or non-agglomerated briquettes, granules or similar.
<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>	12	
<i>Sea</i>	12	
<i>Inland waterway</i>	12	
<i>Rail</i>	12	
<i>Road</i>	12	
<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>	21	
<b>Take away</b>	21	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	21	
<i>Night clubs</i>	21	
<i>Alcoholic beverages</i>	21	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>		
<i>Services</i>		
<b>Cut flowers and plants</b>		
<i>Decorative use</i>	21	
<i>Food production</i>	21	
<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	21	
<i>Renovation and repairing (category 10a/Annex III)</i>	21	
<i>Building land</i>	21	
<i>Supplies of new buildings</i>	21	To the first supply of a new building
<i>Construction work on new buildings</i>	21	
<b>Agricultural inputs</b>		
<i>Pesticides and plant protection materials</i>	21	
<i>Fertilisers</i>	21	
<b>Treatment of waste and waste water</b>	21	
<b>Collection of household waste etc.</b>	21	

<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex] 21	Supplies to the Bank of Latvia
<i>Coins (currency)</i>	[ex] 21	Supplies to the Bank of Latvia
<i>Jewellery, gold plate, medals, tools</i>	21	
<b>Services supplied by lawyers</b>	21	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	21	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	21	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	21	

LITHUANIA

	Category	VAT-Rate	Comments
1	Foodstuffs	21	
2	Water supplies	21	
3	Pharmaceutical products	5 21	Applicable even where medicines are fully or partially paid from the Compulsory Health Insurance Fund as well as to all non-compensated prescribed medicines; medical support devices to people who have the right to total or partial reimbursement of the acquisition expenses for these goods in accordance with the Law on Health Insurance.
4	Medical equipment for disabled persons ----- Children's car seats	5 21	
5	Transport of passengers (+see n° VI)	9 21	Public passenger transportation services on established regular routes
6	Books	9	
	Books on other physical means of support	21	
	----- Newspapers	9	
	Periodicals	9	With the exception of erotic and/or violent publications or those that do not comply with the professional ethics.
7	Admission to cultural services (shows, cinema, theatre)	[ex] 21	Supplied by non-profit making legal persons
	Admission to amusement parks	21	
8	Pay TV/ cable TV	21	
	----- TV licence	21	
9	Writers, composers, etc.	21	
10	Social housing	21	
10a	Renovation and repairing of private dwellings	21	
10b	Window cleaning and cleaning in private households	21	
11	Agricultural inputs	21	
12	Hotel accommodation	9	
12a	Restaurant and catering services	21	
13	Admission to sporting events	21	
14	Use of sporting facilities	[ex] 21	Supplied by non-profit making legal persons
15	Social services in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136 of the Directive 2006/112/EC	[ex]	
16	Supplies by undertakers and cremation services	21	
17	Medical and dental care in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1) of the Directive 2006/112/EC	[ex] 21	
18	Collection of domestic waste and street cleaning, other than the supply of such services by bodies referred to in Article 13 of the Directive 2006/112/EC	21	
19	Minor repairing (including mending and alteration) of: ----- Bicycles Shoes and leather goods Clothing and household linen	21 21 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	Heating energy and hot water supplied to residential premises
<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>	9	Public passenger transportation services on established regular routes
	21	
<i>Sea</i>	9	
	21	
<i>Inland waterway</i>	9	
	21	
<i>Rail</i>	9	
	21	
<i>Road</i>	9	
	21	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
<i>Rail</i>	0	
<i>Road</i>	0	
<b>Travel agencies</b>		
	21	
	[m]	
<b>Hotels</b>		
	9	
<b>Take away</b>		
	21	

<b>Bars and cafés</b>		
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	
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 etc.</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 17	Pharmaceutical products, prefabricated drugs and medicines for human use; veterinary medicines; compounded drugs; products used for contraception. Sanitary protection products
4	Medical equipment for disabled persons	3 17	Therapeutic goods; medical equipment for the disabled (products covered by HS nomenclature codes 30.05, 3060.10 to 3006.50, 6115.10, 87.13, 9001.30 to 9001.50, 90.03, 90.04, 90.21).
	Children's car seats	17	
5	Transport of passengers (+see n° VI)	[ex] 3	
6	Books	3 17	Books with content predominantly for adults
	Books on other physical means of support	3 17	Books with content predominantly for adults
	Newspapers	3	
	Periodicals	3 17	Periodicals with content predominantly for adults
7	Admission to cultural services (shows, cinema, theatre)	3	
	Admission to amusement parks	3	
8	Pay TV/ cable TV	3 17	Reception of radio and TV broadcasting services other than those whose content is exclusively for adults, regardless of the electronic communications network used Reception of adult content
	TV licence	N/A	
9	Writers, composers, etc.	3 17	Royalties
10	Social housing	N/A	
10a	Renovation and repairing of private dwellings	N/A	
10b	Window cleaning and cleaning in private households	8	
11	Agricultural inputs	3 17	Products under HS nomenclature code 38.08: Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products (put up in forms or packing for retail sale or in preparations or in the form of items such as ribbons, wicks and candles, and flypaper)
12	Hotel accommodation	3	
12a	Restaurant and catering services	3 17	Alcoholic beverages
13	Admission to sporting events	[ex] 3	
14	Use of sporting facilities	3	
15	Social services in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136 of the Directive 2006/112/EC	17	
16	Supplies by undertakers and cremation services	3	
17	Medical and dental care in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1) of the Directive 2006/112/EC	17	
18	Collection of domestic waste and street cleaning, other than the supply of such services by bodies referred to in Article 13 of the Directive 2006/112/EC	3	
19	Minor repairing (including mending and alteration) of:		
	Bicycles	8	
	Shoes and leather goods	8	
	Clothing and household linen	8	
20	Domestic care services	[ex] 17	
21	Hairdressing	8	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
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	
Hifi-Video	17	
Computer, smartphones	17	
E-books	17	
Household electrical appliances	17	
Furniture	17	
Furs	17	
Jewels	17	
<b>Telecommunication services</b>		
Phone/ fax/ telex/etc.	17	The reception of broadcasting and television services other than those whose content is exclusively for adults, regardless of the electronic communications network used
Pay TV/ cable TV	3	
TV licence	N/A	
<b>Energy products</b>		
Natural gas	8	
Electricity	8	
District heating	8	
Firewood	8	
Timber for industrial use	17	
<b>Petroleum products</b>		
Petrol (unleaded)	17	
Diesel fuel	17	
LPG	8	
Heating oil	14	
Lubricants	17	
<b>Motor vehicles</b>	17	
<b>Passenger transport (domestic)</b>		
Air	3	
Sea	N/A	
Inland waterway	3	
Rail	3	
Road	3	
<b>Passenger transport (international)</b>		
Air	0	
Sea	N/A	
Inland waterway	0	
Rail	0	
Road	0	
<b>Travel agencies</b>	17	
	[m]	
<b>Hotels</b>	3	
<b>Take away</b>	3	
<b>Bars and cafés</b>		
Bars and cafés	3	
Night clubs	3	
Alcoholic beverages	17	
<b>Consumption on board ships, aircraft or trains</b>		
Goods	3	
	17	
Services	3	
	17	
<b>Cut flowers and plants</b>		
Decorative use	8	
Food production	3	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	N/A	
Renovation and repairing (category 10a/Annex III)	N/A	
Building land	[ex]	
Supplies of new buildings	[ex] 3	Only housing used by the owner, for his own use, as principal dwelling
Construction work on new buildings	3 17	Only housing used by the owner, for his own use, as principal dwelling
<b>Agricultural inputs</b>		
Pesticides and plant protection materials	17	
Fertilisers	3	
<b>Treatment of waste and waste water</b>	3	
<b>Collection of household waste etc.</b>	3	
<b>Arrangements for the taxation of gold</b>		
Ingots and bars	[ex] 17	
Coins (currency)	[ex] 17	
Jewellery, gold plate, medals, tools	17	
<b>Services supplied by lawyers</b>	17	
<b>Taxation of works of art, collector's items and antiques</b>		
Works of art, collector's items and antiques	17	
	[m]	
Rate on importation (Article 103 of the Directive 2006/112/EC)	8	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	8	

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

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

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

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

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

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

## HUNGARY

	Category	VAT-Rate	Comments
1	Foodstuffs	5	Live pig and pig carcasses, live domestic bovines, sheep and goats and the carcasses and meat of these animals, meat of domestic pig, meat and edible offal of poultry, fresh eggs, fresh milk, edible offal and inner parts of domestic swine, live fish (excluding ornamental fish) or the body/parts/fillet of fish for human consumption including skins, roes, milt and livers thereof and other edible fish offal.
		18	Milk (excluding fresh milk and mother's milk), dairy products, flavoured milk and products containing cereals, flour, starch or milk.
		27	
2	Water supplies	27	
3	Pharmaceutical products	5	Human medical products; radioactive medical isotopes, dietary foods for special medical purposes, medical oxygen (max. 10 or respectively 20 litre capacity, 150 or respectively 200 bar pressure cylinders or formulated in a liquid form, only pharmaceutical grade product)
		27	Products for veterinary purposes
4	Medical equipment for disabled persons	5	Braille board (plastic or metal), white walking sticks, Braille typewriters, telephone operator adapters for blind people, Braille watches, leg braces, foot-, hip-, knee-ankle-foot orthosis, accessories for lower limb orthosis, upper limb and lower limb prosthetic systems, C-3 and C-4 orthopaedic shoes, tracheostomy aids (except aids under cat. 09 18 14 06 ISO), electric wheelchair, feeding tube.
		27	The repair of the above goods
	Children's car seats	27	
5	Transport of passengers (+see n° VI)	27	
6	Books	5	
	Books on other physical means of support	5	
	Newspapers	5	
	Periodicals	5	
7	Admission to cultural services (shows, cinema, theatre)	18	Entrance to open-air festivals
	Admission to amusement parks	27	
8	Pay TV/ cable TV	[ex]	Services provided by public radio and public TV
	TV licence	[ex]	Services provided by public radio and public TV
		27	
9	Writers, composers, etc.	5	Supply of instrumental music services rendered by performing artists, such as live instrumental music provided in: places serving restauration or entertainment purposes, private events among family members or friends, certain events without admission fee.
		27	

10	Social housing	5	Supply of residential property with a total net floor space not exceeding 300 m2 (150 m2 in the case of the supply of a multi-unit residential building).
		27	
10a	Renovation and repairing of private dwellings	27	
10b	Window cleaning and cleaning in private households	27	
11	Agricultural inputs	27	
12	Hotel accommodation	18	
12a	Restaurant and catering services	5	Restaurant meals and food, and supply of non-alcoholic beverages prepared on site.
		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
		27	
21	Hairdressing	27	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	27	
<i>Wine</i>	27	
<i>Beer</i>	27	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	27	
<i>Lemonade</i>	27	
<i>Fruit juices</i>	27	
<b>Clothing</b>		
<i>Adults</i>	27	
<i>Children</i>	27	
<i>Children nappies</i>	27	
<b>Footwear</b>		
<i>Adults</i>	27	
<i>Children</i>	27	
<b>Tobacco</b>	27	
<b>Hifi-Video</b>	27	
<b>Computer, smartphones</b>	27	
<b>E-books</b>	27	
<b>Household electrical appliances</b>	27	
<b>Furniture</b>	27	
<b>Furs</b>	27	
<b>Jewels</b>	27	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	5	Internet access services
	27	
<i>Pay TV/ cable TV</i>	27	
<i>TV licence</i>	27	

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



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

<i>Works of art, collector's items and antiques</i>	27 [m]	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	27	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	[-] 27	On an occasional basis

**MALTA**

	Category	VAT-Rate	Comments
1	Foodstuffs	0	Supplies of food products for human consumption, except for supplies of pre-cooked dishes (catering) and certain highly processed products, such as ice-cream, chocolates, manufactured beverages or beverages subject to excise duty and pet foods - certain confectionery are taxed at 5%; supplies of seeds or other means of propagation of plants classified under the previous item; supplies of live animals of a type generally used as, or yielding or producing, food for human consumption.
2	Water supplies	[ex]	
3	Pharmaceutical products	0	Supply of pharmaceutical products is exempt from VAT.
4	Medical equipment for disabled persons	5	
	Children's car seats	18	
5	Transport of passengers (+see n° VI)	0	Domestic and international air and sea transport is at 0%. This is also the case for the road transport of passengers by the Scheduled Public Bus Service, but other types of road transport, e.g. taxi service, are taxed at the standard rate of 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	As of 2018 bicycles with an electric motor are exempted from VAT and bicycle rentals are taxed at 7%.
	Shoes and leather goods	5	
	Clothing and household linen	5	
20	Domestic care services	5	
21	Hairdressing	18	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	18	
<i>Wine</i>	18	
<i>Beer</i>	18	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	18	
<i>Lemonade</i>	18	
<i>Fruit juices</i>	18	
<b>Clothing</b>		
<i>Adults</i>	18	
<i>Children</i>	18	
<i>Children nappies</i>	18	
<b>Footwear</b>		
<i>Adults</i>	18	
<i>Children</i>	18	
<b>Tobacco</b>		
	18	
<b>Hifi-Video</b>		
	18	
<b>Computer, smartphones</b>		
	18	
<b>E-books</b>		
	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 a public authority In cylinders
	18	
<i>Electricity</i>	5	
<i>District heating</i>	18	
<i>Firewood</i>	18	
<i>Timber for industrial use</i>	18	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	18	
<i>Diesel fuel</i>	18	
<i>LPG</i>	18	
<i>Heating oil</i>	18	
<i>Lubricants</i>	18	
<b>Motor vehicles</b>		
	18	
<b>Passenger transport (domestic)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	N/A	
<i>Rail</i>	N/A	
<i>Road</i>	0	
	18	
<b>Passenger transport (international)</b>		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	N/A	
<i>Rail</i>	N/A	
<i>Road</i>	N/A	

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

**The zero rate applies to:**

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

**NETHERLANDS**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	6 21	Foodstuffs for animal consumption
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; orthopaedic footwear; devices specifically designed for the extraction of medical compression stockings; size orthopaedic corsets; parts and accessories; tools tend to be used in the self-diagnosis of blood sugar; measuring equipment and accessories for self-diagnosis of the clotting time of blood;  catheters; urine bags; allergen-proof covers; anti-decubitus mattresses; portable external infusion pumps; oxygen concentrators with accessories and specially designed for personal use mobile carts.
	----- Children's car seats	21	
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	6  21	Insulating, painting, plastering and decorating of homes that are older than 2 years

10b	Window cleaning and cleaning in private households	6 21	When cleaning works are carried out inside buildings
11	Agricultural inputs	N/A	
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	[ex] 6	
15	Social services in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136 of the Directive 2006/112/EC	[ex] 21	
16	Supplies by undertakers and cremation services	[ex]	
17	Medical and dental care in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1) of the Directive 2006/112/EC	[ex] 21	
18	Collection of domestic waste and street cleaning, other than the supply of such services by bodies referred to in Article 13 of the Directive 2006/112/EC	21	Collection of domestic waste and street cleaning is a service that is carried out by the public authorities. A levy will only be imposed on services carried out by a private enterprise which is called in by the public authorities. There will be no levy imposed toward citizens
19	Minor repairing (including mending and alteration) of:		
	Bicycles	6	
	Shoes and leather goods	6	
	Clothing and household linen	6	
20	Domestic care services	[ex]	
21	Hairdressing	6	

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>	[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>		
<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 houses 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>		
	[-]	
<b>Collection of household waste etc.</b>	21	If the collection concerns industrial waste, both private enterprises and public authorities must charge a rate of 21%
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	21	
<i>Coins (currency)</i>	0	
<i>Jewellery, gold plate, medals, tools</i>	21	
<b>Services supplied by lawyers</b>		
	21	
<b>Taxation of works of art, collector's items and antiques</b>		
<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**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
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]	Theaters, concerts, museums, zoos or botanical gardens if carried out by public bodies or non-profit organisations
		13	If not exempt: theaters, concerts, museums, zoos or botanical gardens if carried out by non-profit organisations
	Admission to amusement parks	13	
8	Pay TV/ cable TV	10	
	TV licence	10	
9	Writers, composers, etc.	13	The turnover from working as an artist
		20	
10	Social housing	20	
10a	Renovation and repairing of private dwellings	20	
10b	Window cleaning and cleaning in private households	20	
11	Agricultural inputs	10	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
		13	
12	Hotel accommodation	13	
12a	Restaurant and catering services	10	
13	Admission to sporting events	13	
14	Use of sporting facilities	[ex]	
15	Social services in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136 of the Directive 2006/112/EC	[ex]  10	Hospital and nursing homes; retirement, blind and sick homes and those institutions that have a license as sanatoria or medical facilities according to the applicable legislation on natural healing spa and health resorts, provided that services directly related to the health or spa treatment, or directly involved in the care of foster children are concerned, and the revenues do not fall under § 6 Art. 1 no. 18 or 25.
16	Supplies by undertakers and cremation services	20	
17	Medical and dental care in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1) of the Directive 2006/112/EC	20	
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	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	20	
<i>Wine</i>	13	Wine from farm production carried out by the producing farmer
	20	
<i>Beer</i>	20	
<b>Non-alcoholic beverages</b>		
<i>Mineral water</i>	20	
<i>Lemonade</i>	20	
<i>Fruit juices</i>	20	
<b>Clothing</b>		
<i>Adults</i>	20	
<i>Children</i>	20	
<i>Children nappies</i>	20	
<b>Footwear</b>		
<i>Adults</i>	20	
<i>Children</i>	20	
<b>Tobacco</b>	20	
<b>Hifi-Video</b>	20	
<b>Computer, smartphones</b>	20	
<b>E-books</b>	20	
<b>Household electrical appliances</b>	20	
<b>Furs</b>	20	
<b>Furniture</b>	20	
<b>Jewels</b>	20	
<b>Telecommunication services</b>		
<i>Phone/ fax/ telex/etc.</i>	20	
<i>Pay TV/ cable TV</i>	10	
<i>TV licence</i>	10	
<b>Energy products</b>		
<i>Natural gas</i>	20	
<i>Electricity</i>	20	
<i>District heating</i>	20	
<i>Firewood</i>	13	
<i>Timber for industrial use</i>	20	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	20	
<i>Diesel fuel</i>	20	
<i>LPG</i>	20	
<i>Heating oil</i>	20	
<i>Lubricants</i>	20	
<b>Motor vehicles</b>	20	
<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	
<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	
Fertilisers	13	Animal or vegetable fertilisers (except guano), whether or not mixed together (but not chemically treated)
	20	
<b>Treatment of waste and waste water</b>	10	
<b>Collection of household waste etc.</b>	10	
<b>Arrangements for the taxation of gold</b>		
Ingots and bars	[ex]	
Coins (currency)	[ex]	
	20	
Jewellery, gold plate, medals, tools	20	
<b>Services supplied by lawyers</b>	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:**

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 fruit and vegetables, dairy products
		8	Examples: fresh citrus fruits, nuts (except for walnuts and hazelnuts), preserved fruit and fruit based products, dried vegetables, some pastry goods
		23	Examples: 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	Supply of printed books identified by ISBN
		8	Lending of 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)
Periodicals	23		
	5	Printed specialist periodicals identified by ISSN	
	8	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)	
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.	[ex]	Services provided by authors and performing artists, within the meaning of the provisions of the Act on copyright and neighbouring rights, remunerated with royalties for transferring or granting a copyright or artistic performance right license
		8	
10	Social housing	8	Single-family houses up to 300m2 and 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 8 23	Seeds Fertilisers, plant protection products, feeding stuffs, agricultural (and animal husbandry) services, forestry, fishery services unless exempt under flat-rate scheme for farmers. Tools and machinery
12	Hotel accommodation	8	
12a	Restaurant and catering services	8 23	Alcoholic beverages, mineral water, tea and coffee beverages, carbonated drinks
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 people
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	E.g. sandwiches, pizza, burger, chips
	23	Coffee, tea, carbonated drinks, mineral water
<b>Bars and cafés</b>		
<b>Bars and cafés</b>	8	Restaurant services
	23	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>		
<b>Goods</b>	5	Fruit juices in which the mass content of fruit juice accounts for at least 20% of the ingredients, sandwiches
	23	Mineral water, carbonated soft drinks, sweets, alcoholic beverages, coffee, tea
<b>Services</b>	0	Services supplied during international transport
	8	Restaurant and catering services
<b>Cut flowers and plants</b>		
<i>Decorative use</i>	8	Cut flowers, live flowers
	23	
	5	Cereals, fodder plants, vegetables
<i>Food production</i>	8	Certain spice plants
	23	Certain spice plants

<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	8	Single-family houses up to 300m2 and flats up to 150m2
<i>Renovation and repairing (category 10a/Annex III)</i>	8	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 before taxation 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	Buildings covered by social policy programmes (single-family houses up to 300m2 and flats up to 150m2)
	23	Other buildings
<i>Construction work on new buildings</i>	8	Buildings covered by social policy programmes (single-family houses up to 300m2 and flats up to 150m2)
	23	
<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 etc.</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	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 surgical; 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.
		23	E.g. vitamins
4	Medical equipment for disabled persons	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	
		6	
	Periodicals	23	
7	Admission to cultural services (shows, cinema, theatre)	[ex]	Admission to obscene or pornographic shows
		13	
	23		
	Admission to amusement parks	23	
8	Pay TV/ cable TV	23	
	TV licence	6	
9	Writers, composers, etc.	[ex]	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 non-profit making bodies; 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.
		23	

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).</p> <p>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; 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	[ex] 23	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	
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] 6	
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	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
<i>Diesel fuel</i>	13	
	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>		
<i>Social Housing (category 10/Annex III)</i>	[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 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 etc.</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	
<b>Services supplied by lawyers</b>	6 23	Supplies within the framework of legal aid or self-appointment of a lawyer; automatic designation; supplies relating to labour law
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	6 23 [m]	The reduced rate applies only on works of art
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	6 23	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	6	
<b>Musical instruments</b>	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 Autonomous Regions of Azores and Madeira:

- a) In the Azores
  - 4%: reduced rate;
  - 9%: reduced rate / parking rate;
  - 18%: standard rate;

b) In Madeira  
5%: reduced rate;  
12%: reduced rate / parking rate;  
22%: standard rate;

**ROMANIA**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	9	
2	Water supplies	9	Drinking water and irrigation water in agriculture.
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	19	
5	Transport of passengers (+see n° VI)	19	
6	Books	5	
	Books on other physical means of support	5	
	Newspapers	5	
	Periodicals	5	
7	Admission to cultural services (shows, cinema, theatre)	5	Including admission to castles, museums, memorial houses, fairs, exhibitions, cultural events.
	Admission to amusement parks	19	
8	Pay TV/ cable TV	19	
	TV licence	19	
9	Writers, composers, etc.	19	
10	Social housing	5	
10a	Renovation and repairing of private dwellings	19	
10b	Window cleaning and cleaning in private households	19	
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
		19	
12	Hotel accommodation	9	Accommodation provided in hotels and similar establishments, including the letting of places in camping. 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
12a	Restaurant and catering services	9	Excluding alcoholic beverages other than draft beer (Combined Nomenclature Code 22 03 00 10)
13	Admission to sporting events	5	
14	Use of sporting facilities	19	
15	Social services in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136 of the Directive 2006/112/EC	19	
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	19	
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	19	
21	Hairdressing	19	

GOODS and SERVICES	VAT-Rate	Comments
<b>Alcoholic beverages</b>		
<i>Spirits</i>	19	
<i>Wine</i>	19	
<i>Beer</i>	9	Supply of non-alcoholic beer or draft beer (Combined Nomenclature Code 22 03 00 10) in restaurant or catering services
	19	
<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>	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>	[ex]	Public radio and TV broadcasting, excluding those of a commercial nature
	19	
<i>TV licence</i>	19	
<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>	19	
<i>Heating oil</i>	19	
<i>Lubricants</i>	19	
<b>Motor vehicles</b>		
	19	
<b>Passenger transport (domestic)</b>		
<i>Air</i>	19	
<i>Sea</i>	19	
<i>Inland waterway</i>	19	
<i>Rail</i>	19	
<i>Road</i>	19	
<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>		
	[m]	
<b>Hotels</b>		
	19	
<b>Take away</b>		
	19	

<b>Bars and cafés</b>		
Bars and cafés	9	Supply of restaurant services, excluding alcoholic beverages other than draft beer (Combined Nomenclature Code 22 03 00 10)
	19	
Night clubs	9	Supply of restaurant services, excluding alcoholic beverages other than draft beer (Combined Nomenclature Code 22 03 00 10)
	19	
Alcoholic beverages	9	Draft beer (Combined nomenclature Code 22 03 00 10) in restaurant or catering services
	19	
<b>Consumption on board ships, aircraft or trains</b>		
Goods	9	Alcoholic beverages
	19	
Services	9	Alcoholic beverages other than draft beer
	19	
<b>Cut flowers and plants</b>		
Decorative use	19	Plants used for human or animal consumption and in the preparation of foodstuffs
Food production	9	
	19	
<b>Immovable property</b>		
Social Housing (category 10/Annex III)	5	
Renovation and repairing (category 10a/Annex III)	20	
Building land	20	
Supplies of new buildings	20	
Construction work on new buildings	20	
<b>Agricultural inputs</b>		
Pesticides and plant protection materials	9	
Fertilisers	9	
<b>Treatment of waste and waste water</b>		
	19	
<b>Collection of household waste etc.</b>		
	19	
<b>Arrangements for the taxation of gold</b>		
Ingots and bars	[ex]	
Coins (currency)	19	
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>		
Works of art, collector's items and antiques	19	
Rate on importation (Article 103 of the Directive 2006/112/EC)	19	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	19	

**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	[ex]	Public radio and TV broadcasting, excluding those of a commercial nature
		22	
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	9,5	Applies to the preparation of meals
		22	
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	[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
		22	
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>	9,5	Preparation of meals
	22	
<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	

	9,5	Supplies of new residential housing as part of a social policy
<i>Supplies of new buildings</i>	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
	9,5	Construction, renovation and alteration of residential housing as part of a social policy; renovation and repairing of private households
<i>Construction work on new buildings</i>	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
<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 etc.</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**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	10 20	Only selected items - fresh or chilled meat, live fish, fresh or chilled fish, milk, butter, bread. Exhaustive list can be found in Annex 7 of Act No. 222/2004 Coll. on Value Added Tax as amended
2	Water supplies	20	
3	Pharmaceutical products	10 20	
4	Medical equipment for disabled persons ----- Children's car seats	10 20 20	
5	Transport of passengers (+see n° VI)	0 20	
6	Books ----- Books on other physical means of support ----- Newspapers ----- Periodicals	10 10 20 20	
7	Admission to cultural services (shows, cinema, theatre) ----- Admission to amusement parks	[ex] 20 20	
8	Pay TV/ cable TV ----- TV licence	[ex] 20 [ex] 20	Public radio and TV broadcasting, excluding those of a commercial nature ----- Public radio and TV broadcasting, excluding those of a commercial nature
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	[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	[ex] 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	
19	Minor repairing (including mending and alteration) of: ----- Bicycles Shoes and leather goods Clothing and household linen	20 20 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>	[ex] 20	
<i>TV licence</i>	[ex] 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>	N/A	
<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>	N/A	
<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>	20	
<i>Night clubs</i>	20	
<i>Alcoholic beverages</i>	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	
Renovation and repairing (category 10a/Annex III)	20	
Building land	[ex]	If building land is supplied together with construction which is exempt from VAT
	20	
Supplies of new buildings	20	
Construction work on new buildings	20	
<b>Agricultural inputs</b>		
Pesticides and plant protection materials	20	
Fertilisers	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>		
Ingots and bars	[ex]	
Coins (currency)	[ex]	
Jewellery, gold plate, medals, tools	20	
<b>Services supplied by lawyers</b>	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)	20	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	20	

**FINLAND**

	<b>Category</b>	<b>VAT-Rate</b>	<b>Comments</b>
1	Foodstuffs	14	Excluding live animals
2	Water supplies	24	
3	Pharmaceutical products	10	
4	Medical equipment for disabled persons	[ex]	In principle the standard VAT rate applies but can be exempted when e.g. the equipment is part of health care services.
	Children's car seats	24	
5	Transport of passengers (+see n° VI)	10	
6	Books	10	Only printed books
	Books on other physical means of support	24	E.g. DVDs, CDs and PDF files
	Newspapers	10	Newspapers and periodicals are taxed at 10% 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	Tax is paid from the payment from the Radio and Television Fund to the Finnish Broadcasting company and from a similar payment to Ålands radio and TV.
9	Writers, composers, etc.	[ex]	Supply of services by performing artists and royalties paid directly to the artist.
		10	Only royalties, when collected or paid by copyright organisations representing the artist.
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	Excluding alcoholic beverages.
13	Admission to sporting events	10	If organised by a non-profit organisation not liable to VAT.
		[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]	
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	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>		
<i>Adults</i>	24	
<i>Children</i>	24	
<i>Children nappies</i>	24	
<b>Footwear</b>		
<i>Adults</i>	24	
<i>Children</i>	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>		
<i>Phone/ fax/ telex/etc.</i>	24	
<i>Pay TV/ cable TV</i>	24	
<i>TV licence</i>	10	
<b>Energy products</b>		
<i>Natural gas</i>	24	
<i>Electricity</i>	24	
<i>District heating</i>	24	
<i>Firewood</i>	24	
<i>Timber for industrial use</i>	24	
<b>Petroleum products</b>		
<i>Petrol (unleaded)</i>	24	
<i>Diesel fuel</i>	24	
<i>LPG</i>	24	
<i>Heating oil</i>	24	
<i>Lubricants</i>	24	
<b>Motor vehicles</b>	24	
<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>	0	
<i>Rail</i>	0	
<i>Road</i>	0	
<b>Travel agencies</b>	24	
	[m]	
<b>Hotels</b>	10	
<b>Take away</b>	14	
<b>Bars and cafés</b>		
<i>Bars and cafés</i>	24	
<i>Night clubs</i>	24	
<i>Alcoholic beverages</i>	24	
<b>Consumption on board ships, aircraft or trains</b>		
<i>Goods</i>		
<i>Services</i>		

<b>Cut flowers and plants</b>		
<i>Decorative use</i>	24	
<i>Food production</i>	14	
<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	24	
<i>Renovation and repairing (category 10a/Annex III)</i>	24	
<i>Building land</i>	[ex]	
<i>Supplies of new buildings</i>	[ex]	
<i>Construction work on new buildings</i>	24	
<b>Agricultural inputs</b>		
<i>Pesticides and plant protection materials</i>	24	
<i>Fertilisers</i>	24	
<b>Treatment of waste and waste water</b>		
	24	
<b>Collection of household waste etc.</b>		
	24	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	0	
	24	
<i>Coins (currency)</i>	0	
	24	
<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	

**The zero rate applies 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	0 25	Medicine supplied on prescription or sold to hospitals or imported into the country to be supplied on prescription or sold to hospitals
4	Medical equipment for disabled persons	25 [ex]	
	Children's car seats	25	
5	Transport of passengers (+see n° VI)	0 6	International transport of passengers
6	Books	6	
	Books on other physical means of support	6	Goods that make information available to people with reading disabilities through sign language or Braille
	Newspapers	25 6	
	Periodicals	0 6	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
7	Admission to cultural services (shows, theatre)	6	
	Cinema	25	
	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 [ex]	Certain services closely linked to sport or physical education supplied by the State, public bodies or non-profit-making organisations
14	Use of sporting facilities	6 [ex]	Certain services closely linked to sport or physical education by public bodies or non-profit-making organisations to persons taking part in sport or physical education
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	25 [ex]	
17	Medical and dental care in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1) of the Directive 2006/112/EC	[ex]	

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	12	
	Shoes and leather goods	12	
	Clothing and household linen	12	
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>		
<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	
	[ex]	
<i>Renovation and repairing (category 10a/Annex III)</i>	25	
<i>Building land</i>	[ex]	
<i>Supplies of new buildings</i>	[ex]	
<i>Construction work on new buildings</i>	25	
<b>Agricultural inputs</b>		
<i>Pesticides and plant protection materials</i>	25	
<i>Fertilisers</i>	25	
<b>Treatment of waste and waste water</b>	25	
<b>Collection of household waste etc.</b>	25	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex]	
	25	
<i>Coins (currency)</i>	[ex]	
	25	
<i>Jewellery, gold plate, medals, tools</i>	25	
<b>Services supplied by lawyers</b>	25	
<b>Taxation of works of art, collector's items and antiques</b>		
<i>Works of art, collector's items and antiques</i>	25	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	12	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	12	

**The zero rate applies to:**

1. Services with regard to production (basically printing services) of membership periodicals, staff periodicals and periodicals issued by non-profit organisations, including services related to such production, such as distribution services
2. Medicines 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	20 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	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  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	
		20	
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]	
		5	

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>	5	For domestic use only
	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>	5	For domestic heating and deliveries of less than 2300 litres
	20	
<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	
<b>Travel agencies</b>	20	
	[m]	
<b>Hotels</b>	20	
<b>Take away</b>	0	
	20	If bought on catering premises
<b>Bars and cafés</b>		
Bars and cafés	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>	0	
<b>Immovable property</b>		
<i>Social Housing (category 10/Annex III)</i>	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
	5	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
	20	
<i>Renovation and repairing (category 10a/Annex III)</i>	5	Renovation or alteration of empty residential premises; renovation and repair of private dwellings on the Isle of Man.
	20	
<i>Building land</i>	[ex]	
	20	
<i>Supplies of new buildings</i>	0	
	20	
<i>Construction work on new buildings</i>	0	
	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>	0	
	20	
<b>Collection of household waste etc.</b>	20	
<b>Arrangements for the taxation of gold</b>		
<i>Ingots and bars</i>	[ex]	
	0	
	20	
<i>Coins (currency)</i>	[ex]	
	0	
	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>	5	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	20	

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

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

***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.