

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

*Situation at 1st April 1997*

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**N.B.:** The purpose of this document is to disseminate information about the VAT rates in force in the Member States of the European Community. The information has been supplied by the respective Member States. The Commission cannot be held responsible for its accuracy or completeness, neither does its publication imply any endorsement by the Commission of those Member States' legal provisions.



***I. LIST OF VAT RATES APPLIED IN THE MEMBER STATES***

<u>Member States</u>	<u>Super Reduced Rate</u>	<u>Reduced Rate</u>	<u>Standard Rate</u>	<u>Parking Rate</u>
Belgium	1	6	21	12
Denmark	-	-	25	-
Germany	-	7	15	-
Greece	4	8	18	-
Spain	4	7	16	-
France	2,1	5,5	20,6	-
Ireland	3,3	12,5	21	12,5*
Italy	4	10	19	16
Luxemburg	3	6	15	12
Netherlands	-	6	17,5	-
Austria	-	10 / 12	20	-
Portugal	-	5 / 12	17	-
Finland	-	6 / 12 / 17	22	-
Sweden	-	6 / 12	25	-
United-Kingdom	-	8	17,5	-

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

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

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

Category	BE	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	GB
1 Foodstuffs	6	25	7	8	4	5,5	0	4	3	6	10	5	17	12	0
	12		15		7	20,6	12,5	10				12		25	
	21						21	16				17			
2 Water supplies	6	25	7	8	7	5,5	[ex]	10	3	6	10	5	22	25	0
															17,5
3 Pharmaceutical products	6	25	15	8	4	5,5	0	4	3	6	20	5	12	25	0
	21			18	16	20,6		10	15	17,5		17		0	17,5
								19							
4 Medical equipment	6	25	7	8	7	5,5	0	4	3	17,5	20	5	22	25	0
	21														
	[ex]												[ex]	[ex]	
5 Transport of passengers		[ex]	7	8	7	5,5	[ex]	10	[ex]	[ex]	10	5	22	12	0
	[ex]		15		16			16	3	6				0	
6 Books, newspapers, periodicals	6	25	7	4	4	2,1	0	4	3	6	10	5	12	25	0
	0	0				5,5	12,5	19					0	6	
	[ex]						21							[ex]	
7 Admissions to shows, etc. Broadcasting services	[ex]	25	[ex]	[ex]	[ex]	2,1	[ex]	4	3	6	[ex]	[ex]	22	25	17,5
	6		7	4	7	5,5	12,5	10	15	17,5	10	5	6	[ex]	
	21		15	8	16	20,6	21	19	[ex]			17		6	
8 Services of writers, composers, etc.	6	[ex]	7	8	7	5,5	21	10	3	17,5	20	17	[ex]	6	17,5
	21														
	[ex]							19			10				

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

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

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

### *III. APPLICATION OF THE PARKING RATE IN CERTAIN MEMBER STATES*

#### **BELGIUM**

Parking rate of 12% applicable to:

1. Certain energy products such as:
  - coal and solid fuel obtained from coal
  - lignite and agglomerated lignite (except for jet)
  - coke and semi-coke from coal, lignite and peat
  - uncharred petroleum coke used as fuel.
2. Social housing
3. Subscriptions to pay television channels
4. Margarine
5. Certain phytopharmaceutical products
6. Certain tyres and inner tubes

#### **IRELAND**

Parking rate of 12.5% applicable to:

1. Energy for heating and light
2. Movable property used in the construction and maintenance of immovable property
3. Repair and maintenance of movable property
4. Cleaning and waste collection services
5. Services relating to agriculture and the care of animals
6. Services relating to the care of the human body
7. Certain specific tourist services
8. Services relating to photography
9. Services supplied by jockeys

#### **ITALY**

The parking rate of 16% applies to:

1. Coal, lignite, coke, rough timber
2. Raw materials for the construction industry
3. Supplies of movable and immovable property of historical, artistic or cultural interest
4. Public telecommunications services
5. Audio-visual equipment and musical instruments for educational purposes
6. Pre-recorded records, tapes and cassettes (including audio cassettes)
7. Hire of films to professionals
8. The sale of rights to sporting services supplied by athletes belonging to amateur clubs
9. Textiles
10. Footwear
11. Soap
12. Wine
13. Cider
14. Lobsters and oysters
15. Live tuberous plants, plants and roots
16. Natural raw sugar
17. Cat and dog food

18. Mineral water powder
19. Material and products of the stone processing industry
20. Corn flakes and cereal products
21. By-products of olive oil and oil essence of peppered mint
22. Unprocessed skins of pigs, cattle, sheep and horses
23. Scientific equipment for research purposes approved and certified by CNR

## **LUXEMBOURG**

The parking rate of 12% applies to:

1. Solid mineral fuels, mineral oils and wood intended for use as fuel
2. Unleaded petrol
3. Printed advertising matter; commercial and similar catalogues
4. Tourism publications
5. Travel agents' and tour operators' services
6. Advertising services
7. Services relating to the practice of a liberal profession
8. The safe custody and administration of securities and the administration of credit and credit guarantees by a person or organisation other than that granting the credit
9. Washing and cleaning products
10. Certain pictures, paintings and drawings, executed entirely by hand, original engravings, prints and lithographs, original statuary and sculptures, in any material
11. Tobacco products
12. Certain wines

**IV. LIST OF SUPER-REDUCED RATES (LESS THAN 5%) APPLIED IN THE MEMBER STATES**  
 (N.B.: The list is not exhaustive) 0 = zero rate (exemption with refund of tax paid at preceding stage)

Goods and services	BE	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	GB
Food products					4		0 3,3	4	3						0
Beverages:									3						
Mineral water/lemonade															
Clothing and footwear for children							0		3						0
Pharmaceuticals					4	2,1	0	4	3					0	0
- Books				4	4		0	4	3						0
- Newspapers	0	0		4	4	2,1		4	3				0		0
- Periodicals	0			4	4	2,1		4	3						0
Television licence fees						2,1		4							0
- Hotels									3						
- Restaurants									3						
- Admissions to cultural services, shows (cinema, theatre, sports)				4					3						
- Use of sports installations									3						
- Treatment of waste and waste water						2,1			3						0
- Collection of household waste									3						0
Passenger transport									3						0



**IV. LIST OF SUPER-REDUCED RATES (LESS THAN 5%) APPLIED IN THE MEMBER STATES**  
*(N.B.: The list is not exhaustive) 0 = zero rate (exemption with refund of tax paid at preceding stage)*

Goods and services	BE	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	GB
Property sector:															
- Supply of new buildings					4			4	3						0 <sup>[1]</sup>
- Renovation and repairs					4			4	3						0 <sup>[1]</sup>
- Construction work on new buildings					4			4	3						0 <sup>[1]</sup>
Works of art, antiques															2,5 <sup>[2]</sup>
Medical equipment							0	4	3						0
Water distribution									3						0
Social services									3						0
- Cut flowers and plants									3						
- Pesticides, natural and artificial fertilizers							0	4	3						
Raw wool									3						
Gold (ingots, bars and coins)	1														

[1] In the UK, the zero rate is applied to supplies of buildings for residential purposes and to approved alterations to listed buildings

[2] For importations of works of art.

*V. CASES WHERE THE ZERO RATE IS APPLIED TO CONSUMPTION IN THE LEGISLATION OF THE MEMBER STATES AND CHARACTERISTICS OF THE APPLICATION OF CERTAIN RATES*

**BELGIUM**

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

**DENMARK**

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

**IRELAND**

- Supplies of books and pamphlets (excluding newspapers, periodicals, catalogues, diaries, etc.)
- Supplies of gold to the Central Bank of Ireland
- Supplies of food and drink intended for human consumption (excluding certain products such as alcoholic beverages, manufactured beverages, ice-cream and confectionery)
- Supplies of seeds, plants, trees, etc. used for food production
- Supplies of fertiliser in units of not less than 10 kg
- Supplies of animal feedingstuffs (excluding pet food)
- Supplies of orally administered medicines for human consumption
- Supplies of orally administered medicines for animal consumption (excluding those for pets)
- Supplies of certain articles of feminine hygiene
- Supplies of medical equipment such as wheelchairs, crutches, orthopaedic appliances and other artificial parts of the body (excluding false teeth)
- Supplies of articles of clothing and footwear for children of average size under the age of ten (excluding clothes made of fur or skin and articles of clothing and footwear not marked with the size or age)
- Supplies of wax candles (plain, white and undecorated)
- Certain services provided by the Commissioners of Irish Lights
- Life-saving services provided by the Royal National Lifeboat Institution

**ITALY**

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

**FINLAND**

- Daily newspapers and non-commercial publications
- Daily newspapers and periodicals sold on subscription
- Hire and supply of ships
- Vessels
- Supply of gold to the Central bank
- Financial services
- Insurance services
- Bank notes and coins

## SWEDEN

- Services with regard to production (basically printing services) of membership periodicals, staff periodicals and periodicals issued by non-profit organisations, including services related to such production, such as distribution services
- Supply of *seagoing vessels* (also by intermediaries) used for transport services (goods and passengers), fishing or rescue or assistance at sea, supply of *aircraft* for transport of goods or passengers, supply of *services* related to seagoing vessels and aircraft such as modification, repair, maintenance and chartering and hiring, supply and import of parts, spare parts and equipment to such vessels to and by the owner, the charterer or the user of the vessel, supply of services related to such parts, spare parts, equipment
- The supply or hire of vessels for rescue at sea to the Swedish Society for Rescue at sea, including supply of parts, equipment and fuel to such vessels, maintenance, repairs and other services carried out on such vessels owned by or hired by this organisation including parts, spare parts and equipment for such a vessel
- Medicine supplied on prescription or sold to hospitals or imported into the country to be supplied on prescription or sold to hospitals
- Fuel for aircraft
- Supply of gold to the Central bank

## UNITED KINGDOM

- Supplies of books, newspapers, periodicals, sheet music, maps, etc.
- Supplies of food products for human or animal consumption, except for supplies of pre-cooked dishes and certain highly processed products such as ice-cream, chocolates, manufactured beverages or beverages subject to excise duty and pet foods
- Supplies of seeds or other means of propagation of plants classified under the above paragraph
- Supplies of live animals of a type generally used as, or yielding or producing, food for human consumption
- Supplies of water other than distilled or mineral water
- Supplies of pharmaceuticals, medicines, medical and surgical instruments, aids for handicapped persons (excluding hearing aids, dental prostheses, spectacles, etc.)
- Supplies of children's clothing and footwear
- Construction of buildings for residential purposes; approved alterations to listed buildings
- Supplies of certain materials by a person supplying the above-mentioned services, excluding maintenance and repair work
- Supplies for and by charity organisations of goods donated with a view to being sold
- Supplies of magnetic tape and tape recorders, etc. to the Royal National Institute for the Blind
- Supplies to a charity organisation of radio receivers for free loan to blind persons
- Sewage services
- The transport of passengers in any vehicle, vessel or aircraft carrying at least 12 passengers by the Post Office or by any scheduled service
- The transport of passengers or freight from or to a place outside the United Kingdom
- Supplies of certain caravans
- Supplies of boots and helmets for industrial use
- Supplies of motor-cycle helmets

**VI. VAT RATES GENERALLY APPLIED IN THE MEMBER STATES TO CERTAIN PRODUCTS OR SERVICES**

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

GOODS AND SERVICES	BE	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	GB
Foodstuffs	6 12 21	25	7 15	8	4 7	5,5 20,6	0 3,3 12,5 21	4 10 16	3	6	10	5 12 17	17	12 25	0
Beverages:															
Spirits	21	25	15	18	16	20,6	21	19	15	17,5	20	17	22	25	17,5
Wine	21	25	15	18	16	20,6	21	16	12	17,5	20	5	22	25	17,5
Beer	21	25	15	18	16	20,6	21	19	15	17,5	20	17	22	25	17,5
Mineral water	21	25	15	8	7	5,5	21	19	3	6	20	12	17	12	17,5
Lemonade	21	25	15	8	7	5,5	21	19	3	6	20	17	17	12	17,5
Fruit juices	21	25	15	8	7	5,5	21	19	3	6	20	17	17	12	17,5
Clothing:															
Adults	21	25	15	18	16	20,6	21	16	12	17,5	20	17	22	25	17,5
Children	21	25	15	18	16	20,6	0	16	15	17,5	20	17	22	25	0
Adults	21	25	15	18	16	20,6	21	16	15	17,5	20	17	22	25	17,5
Children	21	25	15	18	16	20,6	0	16	3	17,5	20	17	22	25	0
Pharmaceutical products															
Adults	6	25	15	8	4	2,1	0	4	3	6	20	5	12	25	0
Children	21					5,5	21	10 19						0	
Tobacco															
Adults	21	25	15	18	16	20,6	21	19	12	17,5	20	17	22	25	17,5
Books	6	25	7	4	4	5,5	0	4	3	6	10	5	12	25	0
Daily newspapers	0	0	7	4	4	2,1	12,5	4	3	6	10	5	0	6	0
Periodicals	6	25	7	4	4	2,1	21	4	3	6	10	5	22	25	0
	6													[ex]	

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GOODS AND SERVICES	BE	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	GB
Hifi-Video	21	25	15	18	16	20,6	21	10	15	17,5	20	17	22	25	17,5
Household electrical appliances	21	25	15	18	16	20,6	21	19	15	17,5	20	17	22	25	17,5
Furs	21	25	15	18	16	20,6	21	19	15	17,5	20	17	22	25	17,5
Jewels	21	25	15	18	16	20,6	21	19	15	17,5	20	17	22	25	17,5
Water	6	25	7	8	7	5,5	[ex]	10	3	6	10	5	22	25	0
Gas	21	25	15	18	16	20,6	12,5*	10	6	17,5	20	17	22	25	17,5
Electricity	21	25	15	18	16	20,6	12,5*	10	6	17,5	20	5	22	25	8
Firewood	6	25	7	8	16	5,5	12,5*	10	12	17,5	10	17	22	25	17,5
Timber for industrial use	21	25	7	18	16	20,6	21	19	15	17,5	10	17	22	25	17,5
Telecommunication services:															
- Phone/fax/telex/etc.	21	25	[ex]	18	16	20,6	21	19	15	17,5	10	17	22	25	17,5
- Pay TV/cable TV	12	25	15	8	16	5,5	21	10	15	17,5	10	17	22	25	17,5
- TV licence	[-]	25	[ex]	[ex]	7	2,1	[ex]	4	[ex]	[ex]	10		[ex]	25	[ex]
Petroleum products:															
Petrol (unleaded)	21	25	15	18	16	20,6	21	19	12	17,5	20	17	22	25	17,5
Diesel fuel	21	25	15	18	16	20,6	21	19	15	17,5	20	12	22	25	17,5
LPG	21	25	15	18	16	20,6	21	19	6	17,5	20	17	22	25	17,5
Heating oil	21	25	15	18	16	20,6	12,5*	19	12	17,5	20	12	22	25	8
Lubricants	21	25	15	18	16	20,6	21	19	15	17,5	20	17	22	25	17,5
Motor vehicles	21	25	15	18	16	20,6	21	19	15	17,5	20	12	22	25	17,5

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

GOODS AND SERVICES	BE	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	GB
<b>PASSENGER TRANSPORT</b>															
Domestic transport:															
Air	6	[ex]	15	8	16	5,5	[ex]	10	3	6	10	5	6	12	0
Sea	6	[ex]	7	8	16	5,5	[ex]	10		6		5	6	12	0
Inland waterway	6	[ex]	15	8	16	5,5	[ex]	19	0	6	10	5	6	12	0
Rail	6	[ex]	15	8	7	5,5	[ex]	10	3	6	10	5	6	12	0
Road	6	[ex]	15	8	7	5,5	[ex]	10	3	6	10	5	6	12	0
		25	7					[ex]							
Intra-community and international transport:															
Air	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sea	0	0	0	0	0	0	0	0		0		0	0	0	0
Inland waterway	6		7		16	5,5		0	[ex]	6	0	0	0	0	0
Rail	6	[ex]	15	0	7	0	0	0	15	6	10	0	0	0	0
Road	6	[ex]	15	8	7	5,5	0	0	0	6	0	0	0	0	0
		25	7			[ex]									

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

GOODS AND SERVICES	BE	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	GB
Hotels	6	25	15	8	7	5,5	12,5	10	3	6	10	5	6	12	17,5
Restaurants	21	25	15	8	7	20,6	12,5	10	3	6	10	17	22	25	17,5
Immovable property:															
	Building land	[-]	[ex]	[ex]	16	20,6	[-]	19	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]
	Supplies of new buildings	21	[ex]	[ex]	18	20,6	12,5*	10	3	17,5	[ex]	[ex]	[ex]	[ex]	17,5
		12		8	7			4	15	17,5					0
		6													17,5
Renovation and repairs	[ex]				16										
	6	25	15	18	4	20,6	12,5*	10	3	17,5	20	5	22	25	17,5
	21			8	7			19	15			17			
Construction work on new buildings	6	25	15	18	4	20,6	12,5*	4	3	17,5	20	5	22	25	17,5
	12			8	7			4	15			17			0
	21														
Works of art	6	25	7	8	16	5,5	12,5	19	6	6	10	17	22	25	0
	21	[m]	[m]	[m]	7	20,6	[m]	[m]	[m]	[m]	[m]	[m]	[m]	[m]	17,5
	[m]				[m]	[m]						[ex]	[ex]	[ex]	[m]
Antiques	6	25	15	8	16	5,5	12,5	19	15	6	10	17	22	25	2,5
	21	[m]	[m]	[m]	7	20,6	[m]	[m]	[m]	[m]	[m]	[m]	[m]	[m]	0
	[m]				[m]	[m]						[ex]	[m]	[m]	17,5
Second-hand goods	[m]	25	15	8	16	5,5	0	19	15	17,5	20	17	22	25	17,5
	6	[m]	[m]	18	7	20,6	21	16	[m]	[m]	[m]	[m]	[m]	[m]	
	12			[m]	[m]	[m]	[m]	10							
	21														

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

GOODS AND SERVICES	BE	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	GB
Admissions to cultural services, shows (cinema, theatre)	[ex]	[ex]	[ex]	[ex]	[ex]	5,5	[ex]	10	3	17,5	10	[ex]	6	6	17,5
	6	25	7	8	7	20,6	12,5		[ex]	6	[ex]	5		[ex]	
Admissions to sporting events	6	[ex]	7	8	7	20,6	[ex]	10	3	6	20	5	6	[ex]	17,5
	[ex]	25	15		16				[ex]					6	
Use of sports facilities	6	[ex]	15	8	[ex]	20,6	12,5	19	3	17,5	[ex]	5	12	[ex]	17,5
	[ex]				16				[ex]	[ex]	20			6	
Travel agencies	21	[ex]	15	18	16	20,6	[ex]	19	12	[ex]	20	17	22	25	17,5
	[m]		[m]	[m]	[m]	[m]		[m]	[m]		[m]	[m]	[m]	[m]	[m]
Pesticides and plant protection materials	12	25	15	8	7	5,5	21	4	3	6	20	5	22	25	17,5
	21			18				10							
Cut flowers and plants: Decorative use	6	25	7	8	7	5,5	21	19	3	6	10	12	22	25	17,5
	12														
Food production	6	25	7	4	7	5,5	0	16	3	6	10	5	22	25	0
	12			8											
Wool	6	25	15	18	16	20,6	21	19	3	6	20	17	22	25	17,5
			7												
Treatment of waste and waste water	21	25	[ex]	8	7	5,5	[ex]	10	3	17,5	10	17	22	25	17,5
	[ex]		15			20,6	12,5	19							0
Collection of household waste	21	25	[ex]	8	7	5,5	[ex]	10	3	[ex]	10	17	22	25	17,5
	[ex]		15				12,5								

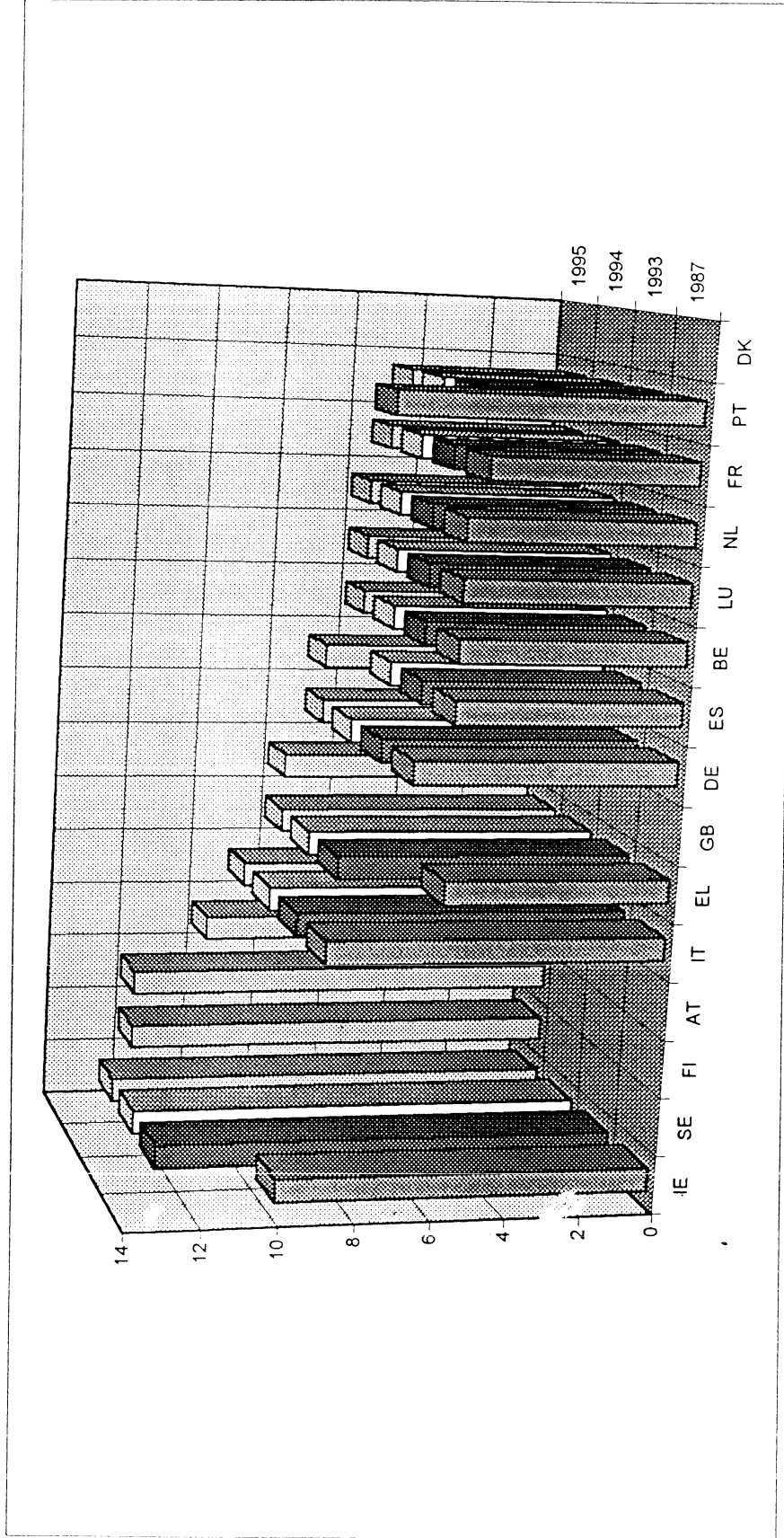


## VI. VAT RATES GENERALLY APPLIED IN THE MEMBER STATES TO CERTAIN PRODUCTS OR SERVICES

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

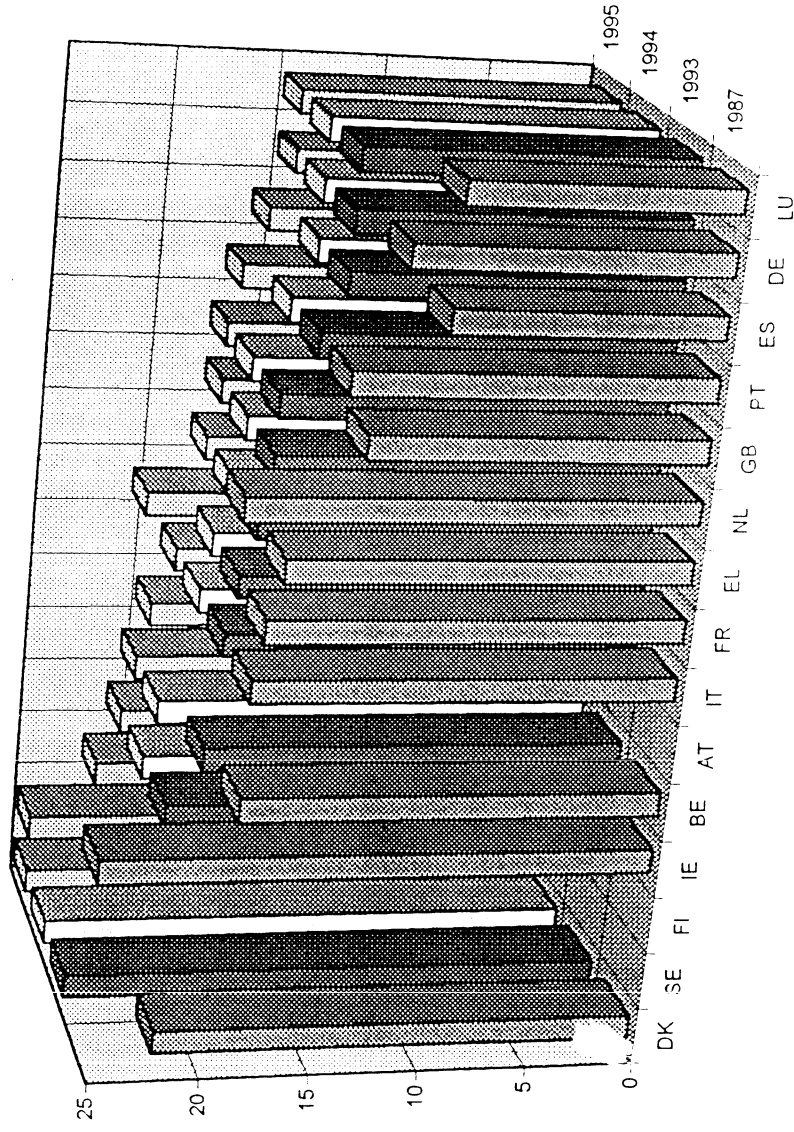
GOODS AND SERVICES	BE	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	GB
Arrangements for the taxation of gold:															
Ingots and bars	1 21	25	[ex] 15	18	16	[ex] 20,6	21	[ex] 19	[ex] 15	6	[ex]	[ex] 17	22 0	25 0	17,5 [m] 0
Coins (currency)	1 21	25	15 7	18	16	[ex] 20,6	21	19	[ex] 15	6	[ex] 20	[ex] 17	22 0	25 0	17,5
Jewelry, gold plate, medals, tools	21	25	15 7	18	16	20,6	21	19	15	17,5	20	17	22	25	17,5

*VII. THE EVOLUTION OF REDUCED VAT RATES IN THE MEMBER STATES*



X Axis: Member States  
 Y Axis: Years  
 Z Axis: VAT Rates

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



X Axis: Member States  
 Y Axis: Years  
 Z Axis: VAT Rates

## **IX. GEOGRAPHICAL FEATURES OF THE APPLICATION OF VAT IN THE COMMUNITY**

### **DENMARK**

- The Faeroe Islands and Greenland are not part of the European Union; consequently, VAT is not applicable on these territories.

### **GERMANY**

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

### **GREECE**

- For the departments of Lesbos, Chios, Samos, the Dodecanese and the Cyclades, and on the Aegean islands of Thassos, the Northern Sporades, Samothrace and Skiros, the rates of 4%, 8% and 18% have been reduced by 30% to 3%, 6% and 13% respectively. These rates apply to imports, intra-Community acquisitions, supplies of goods and services effected on these islands and supplies of goods from other areas of Greece to persons established on these islands. This preferential system does not, however, apply to tobacco products and means of transport. Mount Athos is excluded from the scope of VAT.

### **SPAIN**

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

### **FRANCE**

- Special rates apply in Corsica and the overseas departments (DOM):
    - (a) **CORSICA**
      - 0.90%: certain theatrical shows and circuses, sales of live meat and charcuterie animals to persons not liable to pay tax;
      - 2.10%: daily newspapers and similar products, non-daily publications, sales and services eligible for the extra-low rate, unprocessed horticultural and forestry products, sales and services eligible for the low rate;
      - 5.50% sales and transfers of building land or equivalent property intended for social housing;
      - 8%: work on immovable property, certain agricultural equipment, luxury hotels, sales for consumption on the premises, sales of electricity supplied at low voltage;
      - 13%: petroleum products, vehicles for handicapped persons;
      - 21% tobacco products.
- The standard rate applicable in Corsica is the same as in the rest of the country: 20.6%.

(b) **DOM**

In the overseas departments (DOM), but not French Guiana, a reduced rate of 2.10% and a standard rate of 9.5% apply; there are also "special " rates of 1.05% and 1.75%.

(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.

**AUSTRIA**

- A special rate of 16% applies in Jungholz and Mittelberg.

**PORTUGAL**

- Special rates apply in the Azores and Madeira:  
4% - reduced rate;  
13% - standard rate.

**FINLAND**

- The Aaland island is not part of the European Union.

**UNITED KINGDOM**

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

*X. THE EVOLUTION OF VAT RATES IN THE MEMBER STATES*

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
<b>Belgium</b>				
01/01/71	6	18	25	14
01/01/78	6	16	25	-
01/12/80	6	16	25   25+5	-
01/07/81	6	17	25   25+5	-
01/09/81	6	17	25   25+8	-
01/03/82	1   6	17	25   25+8	-
01/01/83	1   6	19	25   25+8	-
01/04/92	1   6   12	19,5	25   25+8	17
01/01/94	1   6	20,5	-	-
01/01/96	1   6	21	-	12
				12
<b>Denmark</b>				
03/07/67	-	10	-	-
01/04/68	-	12,5	-	-
29/06/70	-	15	-	-
29/09/75	9,25	15	-	-
01/03/76	-	15	-	-
03/10/77	-	18	-	-
01/10/78	-	20,25	-	-
30/06/80	-	22	-	-
01/01/92	-	25	-	-
<b>Germany</b>				
01/01/68	5	10	-	-
01/07/68	5,5	11	-	-
01/01/78	6	12	-	-
01/07/79	6	13	-	-
01/07/83	7	14	-	-
01/01/93	7	15	-	-
<b>Greece</b>				
01/01/87	3   6	18	36	-
01/01/88	3   6	16	36	-
28/04/90	4   8	18	36	-
08/08/92	4   8	18	-	-
<b>Spain</b>				
01/01/86	6	12	33	-
01/01/92	6	13	28	-
01/08/92	6	15	28	-
01/01/93	3   6	15	-	-
01/01/95	4   7	16	-	-

## X. THE EVOLUTION OF VAT RATES IN THE MEMBER STATES

MEMBER STATES AND DATES		REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
<b>France</b>					
01/01/68	(1)	6	16,66	20	13
01/12/68	(1)	7	19	25	15
01/01/70		7,5	23	33,33	17,6
01/01/73		7	20	33,33	17,6
01/01/77		7	17,6	33,33	-
01/07/82	(2)	4   5,5   7	18,6	33,33	-
01/01/86		4   5,5   7	18,6	33,33	-
01/07/86		2,1   4   5,5   7   13	18,6	33,33	-
17/09/87		2,1   4   5,5   7   13	18,6	33,33	28
01/12/88		2,1   4   5,5   7   13	18,6	28	-
01/01/89		2,1   5,5   13	18,6	28	-
08/09/89		2,1   5,5   13	18,6	25   28	-
01/01/90		2,1   5,5   13	18,6	25	-
13/09/90		2,1   5,5   13	18,6	22	-
29/07/91		2,1   5,5	18,6	22	-
01/01/93		2,1   5,5	18,6	-	-
01/08/95		2,1   5,5	20,6	-	-

(1) Up to 1.1.1970, the VAT rates were applicable to a price inclusive of VAT itself.

As from 1.1.1970, the VAT rates apply to prices net of tax.

(2) 4% rate 1.7.82 to 1.1.86 was provisional.

<b>Ireland</b>					
01/11/72		1   5,26	16,37	30,26	11,11
03/09/73		1   6,75	19,5	36,75	11,11
01/03/76		10	20	35   40	-
01/03/79		1   10	20	-	-
01/05/80		1   10	25	-	-
01/09/81		1,5   15	25	-	-
01/05/82		1,8   18	30	-	-
01/03/83		2,3   23	35	-	-
01/05/83		2,3   5   18	23   35	-	-
01/07/83		2   5   18	23   35	-	-
01/05/84		2   5   8   18	23   35	-	-
01/03/85		2,2   10	23	-	-
01/03/86		2,4   10	25	-	-
01/05/87		1,7   10	25	-	-
01/03/88		1,4   5   10	25	-	-
01/03/89		2   5   10	25	-	-
01/03/90		2,3   10	23	-	-
01/03/91		2,3   10   12,5	21	-	-
01/03/92		2,7   10   12,5	21	-	16
01/03/93		2,5   12,5	21	-	12,5
01/01/96		2,8   12,5	21	-	12,5
01/03/97		3,3   12,5	21	-	12,5

## X. THE EVOLUTION OF VAT RATES IN THE MEMBER STATES

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
<b>Italy</b>				
01/01/73	6	12	18	-
01/01/75	6	12	30	18
18/03/76	6	12	30	18
10/05/76	6   9	12	30	18
23/12/76	1   3   6   9	12	30	18
08/02/77	1   3   6   9   12	14	35	18
03/07/80	2   8	15	35	18
01/11/80	1   2   3   6   9   12	14	35	15   18
01/01/81	2   8	15	35	18
05/08/82	2   8   10   15	18	38	20
19/04/84	2   8   10   15	18	30   38	20
20/12/84	2   9	18	30	-
01/08/88	2   9	19	38	-
01/01/89	4   9	19	38	-
13/05/91	4   9   12	19	38	-
01/01/93	4   9	19	-	12
01/01/94	4   9	19	-	13
24/02/95	4   10	19	-	16
<b>Luxemburg</b>				
01/01/70	4	8	-	-
01/01/71	2   5	10	-	-
01/07/83	3   6	12	-	-
01/01/92	3   6	15	-	-
01/10/92	3   6	15	-	12
<b>Netherlands</b>				
01/01/69	4	12	-	-
01/01/71	4	14	-	-
01/01/73	4	16	-	-
01/01/76	4	18	-	-
01/01/84	5	19	-	-
01/10/86	6	20	-	-
01/01/89	6	18,5	-	-
01/10/92	6	17,5	-	-
<b>Austria</b>				
01/01/73	8	16	-	-
01/01/76	8	18	-	-
01/01/78	8	18	-	30
01/01/81	13   8	18	-	30
01/01/84	10	20	-	32
01/01/92	10	20	-	-
01/01/95	12   10	20	-	-
<b>Portugal</b>				
01/01/86	8	16	30	-
01/02/88	8	17	30	-
24/03/92 (1)	5	16	30	-
01/01/95	5	17	-	-
01/07/96	5   12	17	-	-

(1) On 24 March 1992 Portugal abolished the zero-rate. All goods and services previously zero-rated are now taxed at 5%.



*X. THE EVOLUTION OF VAT RATES IN THE MEMBER STATES*

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
<b>Finland</b>				
01/06/94	12   5	22	-	-
01/01/95	17   12   6	22	-	-
<b>Sweden</b>				
01/01/69	6,38   2,04	11,11	-	-
01/01/71	9,89   3,09	17,65	-	-
01/06/77	11,43   3,54	20,63	-	-
08/09/80	12,87   3,95	23,46	-	-
16/11/81	11,88   3,67	21,51	-	-
01/01/83	12,87   3,95	23,46	-	-
01/07/90	13,64   4,17	23,46	-	25
01/01/92	18	25	-	-
01/01/93	18	25	-	-
01/07/93	21   12	25	-	-
01/01/96	6   12	25	-	-
<b>United-Kingdom</b>				
01/04/73	-	10	-	-
29/07/74	-	8	-	-
18/11/74	-	8	25	-
12/04/76	-	8	12,5	-
18/06/79	-	15	-	-
01/04/91	-	17,5	-	-
01/04/94	-	17,5	-	8
01/01/95	8	17,5	-	-

