

COMMISSION  
OF THE  
EUROPEAN COMMUNITIES

XXI/304/94-EN

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Directorate-General  
Customs Union and indirect taxation  
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XXI/C

THE EVOLUTION OF VAT RATES  
APPLICABLE IN THE MEMBER STATES  
OF THE COMMUNITY

Position at 1 February 1994

SUMMARY

- I. List of VAT rates applicable in Member States
- II. The evolution of VAT rates in the Member States
- III. Special provisions concerning the application of certain VAT rates
- IV. Cases in which the zero-rate is applied in the VAT legislation of the Member States
- V. List of VAT rates generally applied in the Member States to certain goods and services

This document, is based on information supplied by the Member States. Therefore, the Commission can not guarantee the correctness of those data.



I. LIST OF VAT RATES APPLICABLE IN MEMBER STATES

<u>MEMBER STATES OF THE</u>	<u>REDUCED RATE</u>	<u>STANDARD AND PARKING RATES</u>	<u>INCREASED RATE</u>
GERMANY	7	15	-
BELGIUM	1/6/12	20,5	-
DENMARK	-	25	-
SPAIN	3/6	15	-
GREECE	4/8	18	-
FRANCE	2,1/5,5	18,6	-
IRELAND	2,5/12,5	21	-
ITALY	4/9/13	19	-
LUXEMBURG	3/6	12/15	-
NETHERLANDS	6	17,5	-
PORTUGAL	5	16	30*
UNITED KINGDOM	-	17,5	-

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\* Note: Portugal: Application of the 30% rate is contrary to Community law since 1. January 1993. This question is currently the subject of infringement procedures taken by the Commission against Portugal.



II. THE EVOLUTION OF VAT RATES IN THE MEMBER STATES

<u>COUNTRIES AND DATES</u>	<u>REDUCED RATE</u>	<u>STANDARD RATE</u>	<u>INCREASED RATE</u>	<u>PARKING RATE</u>	<u>ZERO RATE</u>
<u>GERMANY</u>					
01.01.1968	5	10	-	-	-
01.07.1968	5,5	11	-	-	-
01.01.1978	6	12	-	-	-
01.07.1979	6	13	-	-	-
01.07.1983	7	14	-	-	-
01.01.1993	7	15	-	-	-
<u>BELGIUM</u>					
01.01.1971	6	18	25	14	see IV
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	-	"
01.04.1992 (1)	1/6/12	19,5	-	17	"
01.01.1994	1/6/12	20,5	-	-	"
<u>DENMARK</u>					
03.07.1967	-	10	-	5	see IV
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	-	-	"
<u>SPAIN</u>					
01.01.1986	6	12	33	-	-
01.01.1992	6	13	28	-	-
01.08.1992	6	15	28	-	-
01.01.1993	3/6(2)	15	-	-	-
<u>GREECE</u>					
For the Dodecanese: see (3)					
01.01.1987	3/6	18	36	-	-
01.01.1988	3/6	16	36	-	-
28.04.1990	4/3 (4)	18	36	-	-
08.08.1992	4/8	18	-	-	-

<u>COUNTRIES AND DATES</u>	<u>REDUCED RATE</u>	<u>STANDARD RATE</u>	<u>INCREASED RATE</u>	<u>PARKING RATE</u>	<u>ZERO RATE</u>
<u>FRANCE</u>					
For Corsica: see (5)					
01.01.1968(6)	6	16 2/3	20	13	-
01.12.1968(6)	7	19	25	15	-
01.01.1970	7,5	23	33 1/3	17,60	-
01.01.1973	7	20	33 1/3	17,60	-
01.01.1977	7	17,60	33 1/3	-	-
01.07.1982(6)	4/5,5/7	18,60	33 1/3	-	-
01.01.1986	4/5,5/7	18,60	33 1/3	-	-
01.07.1986	2,1/4/5,5/ 7/13	18,60	33 1/3	-	-
17.09.1987	2,1/4/5,5/ 7/13	18,60	33 1/3	23	-
01.12.1988	2,1/4/5,5 7/13	18,60	28	-	-
01.1.1989	2,1/5,5/13	18,60	28	-	-
08.09.1989	2,1/5,5/13	18,60	25/28	-	-
01.01.1990	2,1/5,5/13	18,60	25	-	-
13.09.1990(7)	2,1/5,5/13	18,60	22	-	-
29.07.1991	2,1/5,5	18,60	22	-	-
01.01.1993	2,1/5,5	18,60	-	-	-
<u>IRELAND</u>					
1.11.1972	1/5,26	16,37	30,26	11,11	see IV
3.09.1973	1/6,75	19,50	36,75	11,11	"
1.03.1976	10	20	35/40	-	"
1.03.1979	1/10	20	-	-	"
1.05.1980	1/10	25	-	-	"
1.09.1981	1,5/15	25	-	-	"
1.05.1982	1,8/18	30	-	-	"
1.03.1983	2,3/23	35	-	-	"
1.05.1983	2,3/5/18	23/35	-	-	"
1.07.1983	2/5/18	23/35	-	-	"
1.05.1984	2/5/8/18	23/35	-	-	"
1.03.1985	2,2/10	23	-	-	"
1.03.1986	2,4/10	25	-	-	"
1.05.1987	1,7/10	25	-	-	"
1.03.1988	1,4/5/10	25	-	-	"
1.03.1989	2/5/10	25	-	-	"
1.03.1990	2,3/10	23	-	-	"
1.03.1991	2,3/10/12,5	21	-	-	"
1.03.1992	2,7/10/12,5	21	-	16	"
1.03.1993(8)	2,5/12,5	21	-	-	"

<u>COUNTRIES AND DATES</u>	<u>REDUCED RATE</u>	<u>STANDARD RATE</u>	<u>INCREASED RATE</u>	<u>PARKING RATE</u>	<u>ZERO RATE</u>
<u>ITALY</u>					
01.01.1973	6	12	18	-	see IV
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(9)	4/9/12	19	38	-	"
01.01.1993	4/9/12	19	-	-	"
01.01.1994	4/9/13	19	-	-	"
<u>LUXEMBURG</u>					
01.01.1970	4	8	-	-	-
01.01.1971	2/5	10	-	-	-
01.07.1983	3/6	12	-	-	-
01.01.1992(10)	3/6	15	-	-	-
01.10.1992	3/6	15	-	12(10)	-
<u>NETHERLANDS</u>					
01.01.1969	4	12	-	5	-
01.01.1971	4	14	-	-	-
01.01.1973	4	16	-	-	-
01.01.1976	4	18	-	-	-
01.01.1984	5	19	-	-	-
01.10.1986	6	20	-	-	-
01.01.1989	6	18,5	-	-	-
01.10.1992	6	17,5	-	-	-
<u>PORTUGAL</u>					
For the Azores and Madeira. see (11)					
01.01.1986	8	16	30	-	-
01.02.1988	8	17	30	-	-
24.03.1992(12)	5	16	30	-	-
<u>UNITED KINGDOM</u>					
01.04.1973	-	10	-	-	see IV
29.07.1974	-	8	-	-	"
18.11.1974	-	8	25	-	"
12.04.1976	-	8	12,5	-	"
18.06.1979	-	15	-	-	"
01.04.1991	-	17,5	-	-	"

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### III. SPECIAL PROVISIONS CONCERNING THE APPLICATION OF CERTAIN VAT RATES

- (1) BELGIUM: The 1% rate is only applied to gold for investment purposes.  
 6 % reduced rate applicable to water supplies, pharmaceutical products, hotel accommodation, waste collection, passenger transport, royalties, restoration of buildings over 20 years old, most food products, books.  
 12 % social accommodation, margarine, coal, subscriptions to TV channels (canal + ...)..  
 20,5 % includes shell fish and caviar.
- (2) SPAIN: 3 %: bread, cereals; milk, cheese and eggs; fruit, vegetables, potatoes and other root crops; medicines and pharmaceutical products; books, newspapers and magazines; cars for the disabled and artificial limbs; social housing.
- (3) GREECE: For the departments of Lesbos, Chios, Samos, the Dodecanese and the Cyclades, and on the following islands in the Aegean : Thasos, Northern Sporades, Samothrace and Skiros, the rates of 4%, 8% and 18% are reduced by 30% amounting therefore to 3%, 6% and 13% respectively. These rates apply to importations, intra-Community acquisitions, supplies of goods and services effected on these islands as well as to 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.
- (4) GREECE: 4 %: books, newspapers, periodicals, printed advertising material, theatre performances.
- (5) FRANCE: Special VAT rates in Corsica:  
 0,90%: certain theatre and circus shows, sales of live animals for slaughter and prepared meat products to non-tax payers;

2,10%: daily and similar newspapers, publications other than daily publications, sales at services liable to the super reduced rate; sales and services liable to the reduced rate  
 5,50%: sales and transfers of building land  
 8 % : building works, certain agricultural materials, de luxe hotels, sales for on-the-spot consumption; sales of low tension electricity.  
 13 % : petrol products, vehicles for the handicapped  
 21 % : manufactured tobacco

(6) FRANCE: 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.  
 4 % rate 1.7.82 to 1.1.86 was provisional.

(7) FRANCE: 2,1 %: daily and similar newspapers and non-daily press publications as well as medicines covered by the Social Security and blood products of human origin other than whole blood, TV licences.  
 5,5 %: normal reduced rate

(8) IRELAND: The 2,5% rate applies to livestock.  
 The 12,5 % rate applies to building, specified tourist related services, newspapers and periodicals, fuel for heating and lighting, restaurants, admission to exhibitions and cinemas and certain other shows, waste disposal, general agricultural services and veterinary services, certain works of art, repair and maintenance services for movable goods, services of jockeys, photographic services, driving instruction, cleaning services and cakes, crackers, wafers and other flour based products.

(9) ITALY:: 4 % : certain foodstuffs such as fish, fresh milk, butter and cheese, fruit, vegetables, rice, pastas, oils...; certain goods such as books and periodicals, certain fertilizers and animal foodstuffs, non-luxury buildings, artificial limbs etc, radio/TV licences; food sold in canteens; newspapers.

- 9 % : certain products such as sheepmeat or farmyard animals, eggs, electricity and gas for industrial use, petrol products for agricultural purposes, construction materials, records, hotel bedrooms (exception: de luxe hotels), on-the-spot consumption (exception: restaurants de-luxe), entertainments, telephone services to private individuals...
- 13 % : shell fish, cream, ornamental plants, cereal products, uncut wood, unprocessed natural sugar, textile materials and other manufactured textile products, shoes, records.

(10) LUXEMBOURG:

- 3 % : Food products, coffee, tea, daily newspapers, magazines, books, pharmaceutical products, passenger transport, cinema, hotels and restaurants, children's shoes and clothes, accommodation, (not an exhaustive list).
- 6 % : Gas for power and heating, electricity.
- 12 % : Wine, heating fuel(except gas and electricity), unleaded petrol, washing powder and detergents, tobacco, advertising services, travel agents services, (not an exhaustive list).
- 15 % : All other goods and services, including beer, diesel and leaded petrol, cars, electrical goods etc.

(11) PORTUGAL:

Special VAT rates applicable in the Azores and Madeira

- 4 %: reduced rate  
12 %: standard rate  
21 %: increased rate

(12) PORTUGAL:

On 24 March 1992 Portugal abolished the zero-rate. All goods and services previously zero-rated are now taxed at 5 %. Most of the goods and services previously taxed at 8 % are now taxed at the standard rate of 16 %, with the exception of the following which are at 5 %: - wine, diesel, electricity, fire-fighting equipment, agricultural machines and equipment, passengers transport services, hotel accommodation, cultural and sporting events, the construction of social accommodation, certain immovable property transactions involving local authorities and certain equipment related to pollution and energy production.



IV. CASES IN WHICH THE ZERO-RATE IS APPLIED IN  
THE VAT LEGISLATION OF THE MEMBER STATES

Some Member States apply zero-rating to supplies within the country to the following transactions:

BELGIUM

- The supply of daily and weekly newspapers.

DENMARK

- Sales of newspapers which are normally published more frequently than one monthly issue.

IRELAND

- animal feeding stuff (excluding feeding stuff for domestic pets);
- fertilizer which is supplied in units of not less than 10 kilograms;
- services provided by the Commissioners of Irish Lights;
- gold supplied to the Central Bank of Ireland;
- life saving services provided by the Royal National Life boat Institution;
- food and drink of a kind used for human consumption (excluding certain products such as alcoholic beverages, manufactured beverages, ice cream and confectionery)
- medicine of a kind used for human oral consumption;
- sanitary towels and sanitary tampons;
- medicine of a kind used for animal oral consumption (excluding medicine for domestic pets);
- seeds, plants, trees, etc., of a kind used in order to produce food;
- printed books and booklets (excluding newspapers, periodicals, catalogues, diaries etc.);

- articles of children's personal clothing and footwear of sizes appropriate to averagely built children not more than 10 years but excluding clothing made with fur skin and articles not labelled with size or age;
- medical appliances, namely invalid carriage, crutches, orthopaedic appliances and other artificial parts of the body (excluding artificial teeth);
- wax candles (plain, white and undecorated);

#### ITALY

- the supply of land not liable to be used as building land;
- supplies of unwrought gold;
- supplies of ferrous and non-ferrous scrap metal (including work carried out with this scrap metal).

#### UNITED KINGDOM

- Food of a kind used for human consumption and animal feeding stuffs, with the exception of certain prepared products such as ice cream, chocolates, manufactured beverages or beverages chargeable with any excise duty, and pet foods;
- seeds or other means of propagation of plants;
- live animals of a kind generally used as, or yielding or producing, food for human consumption;
- sewage services;
- water other than distilled water or mineral water;
- books, newspapers, journals, periodicals, music, maps, etc.;
- the supply of magnetic tape and tape recorders to the Royal National Institute for the Blind;
- the supply to a charity of wireless receiving sets solely for gratuitous loan to the blind;
- ~~the supply of information to newspapers;~~
- supplies (other than for industrial use (1.7.90)) of coals, gas, electricity, hydrocarbon oil (except that on which a customs or excise duty has been or is to be charged); **NB:** from 1 April 1994, the rate applicable will be 8%; from 1 April 1995, the rate applicable will be 17,5%;

- construction of domestic buildings (i.e. the granting, by a person constructing a building, of a major interest in the building, and the supply, in the course of the construction, alteration or demolition of any building, of any services other than the services of an architect, etc.);
- the supply, by a person supplying the services mentioned above, of certain materials, excluding any work of repair or maintenance;
- the transport of passengers in any vehicle, ship or aircraft carrying not less than 12 passengers, or by the Post Office, or on any scheduled flight;
- the transport of passengers or freight to or from a place outside the United Kingdom;
- the supply of certain caravans;
- drugs, medicines, medical and surgical appliances, etc. (excluding hearing aids, dentures, spectacles, etc.);
- the supply by a charity of any goods which have been donated for sale;
- articles designed as clothing or footwear for young children;
- protective boots and helmets for industrial use;
- the supply of motorcycle helmets.

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 \* V. LIST OF VAT RATES GENERALLY APPLIED IN THE \*  
 \* MEMBER STATES TO CERTAIN \*  
 \* GOODS AND SERVICES \*  
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GOODS AND SERVICES	BE	DA	DE	ESP	FR	HE	IRL	IT	LUX	NL	POR	UK
Food	6/12/ 20,5	25	7	3/6	5,5	8	0/12,5/ 21	4/9/13	3	6	5/16	0
Drink :												
- Spirits	20,5	25	15	15	18,6	18	21	19	15	17,5	16	17,5
- Wine	20,5	25	15	15	18,6	18	21	13	12	17,5	5	17,5
- Beer	20,5	25	15	15	18,6	18	21	9	15	17,5	16	17,5
- Mineral water	20,5	25	15	6	5,5	8	21	9	3	6	16	17,5
- Lemonade	20,5	25	15	15	5,5	8	21	19	3	6	16	17,5
- Fruit juice	20,5	25	15	6	5,5	8	21	19	15	6	16	17,5
Clothes												
Adults	20,5	25	15	15	18,6	18	21	13	12/15	17,5	16	17,5
Children	20,5	25	15	15	18,6	18	0	13	3	17,5	16	0
Shoes												
Adults	20,5	25	15	15	18,6	18	21	13	15	17,5	16	17,5
Children	20,5	25	15	15	18,6	18	0	13	3	17,5	16	0
Pharmaceutical products	6	25	15	3	2,1/5,5	8	0/21	9	3	6	5	0
Manufactured tobacco (Popular cigarettes; VAT calculated on maximum re- tail selling price) (ex- cise duties and VAT)	20,5	25	15	15	18,6	18	21	19	12	17,5	16	17,5
Books	6	25	7	3	5,5	4	0	4	3	6	5	0
Newspapers	0	0	7	3	2,1	4	12,5	4	3	6	5	0
Periodicals	0	25	7	3	2,1	4	21	4	3	6	5	0
Hifi - Video	20,5	25	15	15	18,6	18	21	9/19	15	17,5	16	17,5
Household electrical appliances	20,5	25	15	15	18,6	18	21	19	15	17,5	16	17,5
Furs	20,5	25	15	15	18,6	18	21	19	15	17,5	30	17,5
Jewels	20,5	25	15	15	18,6	18	21	19	15	17,5	30	17,5
Water	6	25	7	6	5,5	8	EXEMPT	9	EXEMPT	6	5	0/17,5
Gas	20,5	25	15	15	18,6	18	12,5	9	6	17,5	16	0*
Electricity	20,5	25	15	15	18,6	18	12,5	9	6	17,5	5	0*
Firewood	6	25	7	15	18,6	8	12,5	19	12	17,5	16	17,5
Telecommunication services												
- Telephone/fax/telex/etc.	20,5	25	EXEM/15	15	18,6	18	21	9**	15	EXEMPT	16	17,5
- Pay TV/cable distribut.	12/20,5	25	15	15/6	5,5	8	21	19	15	17,5	16	17,5
- TV licence	EXEMPT	25	EXEMPT	---	2,1	EXEMPT	EXEMPT	4	EXEMPT	EXEMPT	---	EXEMPT

\* 8% from 1.4.94; 17,5% from 1.4.95  
 \*\* 13% from 1.1.95

GOODS AND SERVICES	BE	DA	DE	ESP	FR	HE	IRL	IT	LUX	NL	POR	UK
Oil products :												
- Petrol (lead-free)	20,5	25	15	15	18,6	18	21	19	15(12)	17,5	16	17,5
- Diesel	20,5	25	15	15	18,6	18	21	19	15	17,5	5	17,5
- LPG	20,5	25	15	15	18,6	18	21	19	6	17,5	16	17,5
- Fuel domestic	20,5	25	15	15	18,6	18	12,5	19	12	17,5	5	0
- Lubricants	20,5	25	15	15	18,6	18	21	19	15	17,5	16	17,5
Motor cars	20,5	25	15	15	18,6	18	21	19	15	17,5	16	17,5
: international	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT+	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
Transport :							right of					
of persons:							deduct.					
: domestic	6		7/15	6	5,5	8		9/12/19	3	6	5	0/17,5
Hotels	6	25	15	6/15	5,5/18,6	8	12,5	9/13	3	6	5	17,5
Restaurant	20,5	25	15	6/15	18,6	8/18	12,5	9/19	3	6	16	17,5
Building sector :												
- Building land	OUT OF SCOPE	EXEMPT	EXEMPT	15	5,5/18,6	EXEMPT	OUT OF SCOPE	19	EXEMPT	EXEMPT/17,5	EXEMPT	EX / 17,5
- New buildings	20,5	EXEMPT	EXEMPT	3/6/15	18,6	EXEMPT	12,5	4	3/15	17,5	EXEMPT	0/17,5
- Construction	6/20,5	25	15	3/6	18,6	18	12,5	4/19	3/15	17,5	5/16	17,5
Works of art	6	25	7	15	5,5/18,6	8	12,5	19	6	6	16/	0/17,5
				(margin)	(margin or on total sale price)						EXEMPT (margin)	(margin) (0% if import)
Antiques	6	25	15	15	accord. (margin) category (margin or on total sale price)	8	12,5	19	15	6	16 (margin)	17,5 (margin) (0% if import)
Second-hand goods	accord. category (margin)	25	accord. category (for motor cars margin)	15 (margin)	accord. category (margin or on total sale price)	8/18	0/21 (margin)	accord. category	15	17,5	16 (margin)	17,5 (margin)
Admissions to cinema, theatre, cultural events	EXEMPT/6	EXEMPT /25	EXEMPT/7	EXEMPT/6	5,5/18,6	EXEMPT/8/4	EXEMPT/12,5	9	3	17,5	EXEMPT/5	17,5
Admissions to sporting events	6	EXEMPT /25	7	6/15	18,6	8	EXEMPT	9	3	17,5	5	17,5

\* 8% from 1.4.94; 17,5% from 1.4.95

GOODS AND SERVICES	BE	DA	DE	ESP	FR	HE	IRL	IT	LUX	NL	POR	UK
Use of sporting facilities	6	EXEMPT	0	EXEMPT/ 15	18,6	8	12,5	19	3	17,5	5	17,5
Travel agencies	20,5	EXEMPT	15	15	18,6	18	EXEMPT	19	12		16	17,5/0
Pesticides and other products for plant protection	12/20,5	25	15	6	5,5	8/6/16	21	4/9	3	6	5	17,5
Cut flowers and plants												
- for decorative use	20,5	25	7	15	18,6	18/13	21	13	3	6	5	17,5
- for food	6/12	25	7	6	5,5	4/8	0	13	3	6	5	0
Treatment of waste and waste water	20,5	25	EXEMPT	6	5,5/2,1	8	EXEMPT/ 12,5	4	3	17,5	16	17,5/0
Collection of domestic waste	20,5	25	EXEMPT	6	5,5	8	EXEMPT/ 12,5	4	3	17,5	16	17,5





EUROPEAN COMMISSION  
DIRECTORATE-GENERAL XXI  
CUSTOMS AND INDIRECT TAXATION  
Indirect taxation  
VAT and other turnover taxes

Brussels, 21 JUN 94 010316  
JVG-074/94

Mrs. Annabel Pemberton -  
Mr. Lorenzo Rossetti  
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Dear Mrs Pemberton and Mr Rossetti,

**Subject:** Intra-EC duty free system

**Reference:** Your fax messages of 16 May 1994 to Mr Delcros and of 24 May to Mr Bill

Following your above mentioned requests, I enclose a summary of VAT rates applied by the Member States.

Concerning the position of the Commission towards the extension of tax-free sales in intra-Community air and sea traffic, I refer to the answers given by Mrs Scrivener to a number of written questions of Members of the European Parliament: questions Nos. 603/90 and 780/90 (OJ No C 144 of 3.6.91), question No 2289/90 (OJ No C 98 of 15.4.91), question No 2344/90 (OJ No C 195 of 25.7.91) and questions Nos. 2677/91, 2678/91 and 2713/91 (OJ No C 159 of 1992).

The services of the Commission do not have the figures that you requested concerning the amount of intra-Community tax-free sales.

Yours sincerely,

A. WIEDOW  
Head of Division

