

COMMISSION
OF THE
EUROPEAN COMMUNITIES
Directorate-General
for Financial Institutions
and Taxation
XV/B/2

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

Position at 1st January 1983

VAT RATES APPLICABLE IN THE MEMBER STATES OF THE COMMUNITY

COUNTRY	DATES ON WHICH VAT WAS INTRODUCED AND THE RATES AMENDED	RATE				
		STANDARD	INTERMEDIATE	INCREASED	REDUCED	ZERO
1. GERMANY	1.1.1968	10	-	-	5	-
	1.7.1968	11	-	-	5,5	-
	1.1.1978	12	-	-	6	-
	1.7.1979 1.7.1983	13 14	- -	- -	6,5 7	- -
2. BELGIUM	1.1.1971	18	14	25	6	see Annex
	1.1.1978	16	-	25	6	-
	1.7.1981	17	-	25	6	-
	1.1.1983	19(1)	17(1)	25(2)	6	-
3. DENMARK	3.7.1967	10	-	-	-	-
	1.4.1968	12,5	-	-	-	-
	29.6.1970	15	-	-	-	-
	29.9.1975	15	-	-	9,25 (3)	see Annex
	1.3.1976	15	-	-	-	-
	3.10.1977	18	-	-	-	-
	1.10.1978	20,25	-	-	-	-
	30.6.1980	22	-	-	-	-
4. FRANCE	1.1.1968	16 2/3 (4)	13	20	6	-
	1.12.1968	19	15	25	7	-
	1.1.1970	23 (4)	17,60	33 1/3	7,5	-
	1.1.1973	20	17,60	33 1/3	7	-
	1.1.1977	17,60	-	33 1/3	7	-
	1.7.1982	18,60	-	33 1/3	7 et 5,5(5)	-

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		STANDARD	INTERMEDIATE	INCREASED	REDUCED	ZERO
5. IRELAND	1.11.1972	16,37	11,11	30,26	5,26	see Annex
	3.9.1973	19,50	11,11	36,75	6,75	
	1.3.1976	20	-	35	10	
	1.3.1979	20	-	40	10	
	1.5.1980	25	-	-	10	
	1.9.1981	25	-	-	15	
	1.5.1982	30	-	-	18 (7)	
	1.1.1973	12	-	18	6	
	1.1.1975	12	18	30	6	
	18.3.1976	12	18	30	6	
10.5.1976	12	18	30	6 and 9		
23.12.1976	12	18	30	1/3/6/9		
8.2.1977	14	18	35	1/3/6/9/12		
3.7.1980	15	18	35	2 and 8		
1.11.1980	14	15 and 18	35	1/2/3/6/9/12		
1.1.1981	15	18	35	2 and 8		
5.8.1982	18	20 (8)	38 (8)	2/8/10/15(8)		
7. LUXEMBOURG	1.1.1970	8	-	-	4	-
	1.1.1971	10	-	-	5	
8. NETHERLANDS	1.1.1969	12	-	-	4	see Annex
	1.1.1971	14	-	-	4	
	1.1.1973	16	-	-	4	
	1.10.1976	18	-	-	4	

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9. UNITED KINGDOM	1.4.1973	10	-	-	-	-
	29.7.1974	8	-	-	-	-
	18.11.1974	8	-	25	-	-
	1.5.1975	8	-	25	-	-
	12.4.1976	8	-	12,5	-	-
18.6.1979	15	-	-	-	-	
10. GREECE	1.1.1984	-	-	-	-	-

- (1) The 17 % rate is maintained for central heating oil, gas and electricity; cafés and restaurants, the construction industry; original works of art, collectors' items, antiques; footwear.
- The 19 % rate is applied for beer, soft drinks, margarine, clothing, furniture, hardware etc.
- Change from 17 % to 25 % for household electrical goods; ordinary watches, imitation jewellery, fancy-leather goods; radio and TV distribution, electronic games and toys etc.
- (2) With effect from 1.12.1980 an additional luxury tax of 5 % is charged on supplies and importation of certain products taxed at 25 % (jewellery, silverware and goldware, furs, perfumery, hunting weapons, etc.). With effect from 1.9.1981 the tax is increased to 8 % and its application extended to other products (car over 3.000 cc, yachts, pleasure boats, radio and T.V. sets). It should be noted that the rules applying for the additional luxury tax are, generally speaking, the same as those applied for VAT.
- (3) Temporary measures in force from 29.9.1975 to 29.2.76, but solely for transactions other than the sale and hire of motorvehicles, electricity supply, telephone, telegraph and telex services, radio and television broadcasts.
- (4) Up to 1.1.1970, the VAT rates in this Member State were applicable to a price inclusive of VAT itself. As from 1.1.1970, the VAT rates apply to prices net of tax.
- (5) The 5.5 % rate is applied to most foodstuffs.
- (6) 35 % rate : motor propelled road vehicles (cars, etc.) excluding vehicles designed to carry more than 16 persons;
40 % rate : radio and television sets, record players and similar equipment. These rates were applicable to the above-mentioned goods only at the first stage (manufacture or importation). At the subsequent stages, the 10 % rate was applicable and deduction was allowed only to extent of 10 %.
- (7) Reductions applied to the taxable amount lead to further effective reduced rates of 1.8 % and 3 % for livestock and immovable goods respectively.

- (8) 20 % rate : cars up to 2000 cc.
- 38 % rate : luxury goods (precious stones, furs, cars over 2000 cc etc.)
- 2 % rate : essential goods and goods with a vide consumption; broadcasting service o of a cultural, political, educational etc. character
- 8 % rate : entertainments; eggs; certain wines; certain textiles; energy for domestic use; petroleum products used for agricultural or fresh-water fishing purposes; medicines.
- 10 % rate : agricultural and fishing products not covered by other reduced rates; discs and recorded cassettes, etc.
- 15 % rate : beef and veal.

(9) Rate fixed annually by the budgetary laws passed since December 1969 (financial year 1970).

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

ITALY

- The supply of daily newspapers ;
- the supply of land not liable to be used as building land ;
- the supply of pasta products, bread and milk of a kind used for human consumption
- certain transactions carried out in connection with assistance to victims of earthquakes in the south of Italy (temporary measure for the period from 1.1.1981 to 31.12.1981, extended until 31.12.1982 and authorized by the Council (1)).

BELGIUM

- The supply of daily and weekly newspapers.

IRELAND

- The carriage of goods in the State in execution of a contract to transfer the goods to a place outside the State ;
- 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 ;

(1) Decision 81/890/EEC of 3.11.1981 (OJ No L 322, 11.11.1981, p. 40), Decision 82/424/EEC of 21.6.1982 (OJ No L 184, 29.6.1982, p. 26).

- 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 ;
- 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 ;
- books (excluding newspapers, periodicals, catalogues, etc.) (1) ;
- articles of personal clothing and footwear (excluding articles of clothing made of fur skin) ;
- fabrics and other articles of a kind used in the manufacture of clothing ;
- invalid carriage, crutches, orthopaedic appliances and other artificial parts of the body (excluding artificial teeth) ;
- sole and upper leather of a kind supplied for the manufacture and repair of footwear, heels, etc. ;
- coal, gas, electricity, candles and hydrocarbon oil of a kind used for heating or lighting.

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 comprised in the above paragraph ;

- live animals of a kind generally used as, or yielding or producing, food for human consumption ;
- sewage services ;
- water other than distilled 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 publication in any newspaper, journal or periodical of any advertisement, and the supply of services for the purpose of securing such a publication ;
- the supply of information to newspapers ;
- coal, gas, electricity, hydrocarbon oil (except that on which a customs or excise duty has been or is to be charged) ;
- construction of 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.

DENMARK

- The supply of newspapers published at least once a month ;
- the transportation within the country of goods coming from a foreign country ;
- subscriptions for foreign periodicals from a foreign publisher on behalf of a subscriber.

NETHERLANDS

- sales of newspapers by subscription (a provisional measure until 31.12.1979) ;

- the supply of real pearls and precious stones, worked but not mounted, set or matched ;
- the supply of precious metals in the form of bars, blocks etc.

abolished from
1.1.1979