

- 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

SUMMARY

Position at 18 January 1993

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

XXI/C

Directorate-General
 Customs Union and indirect taxation

COMMISSION
 OF THE
 EUROPEAN COMMUNITIES

XXI/158/93-EN

<u>MEMBER STATES</u>	<u>OF THE</u>	<u>REDUCED</u>	<u>RATES</u>	<u>INCREASED</u>
		<u>RATE</u>	<u>AND PARKING</u>	<u>RATE</u>
			<u>STANDARD</u>	
GERMANY		7	15	-
BELGIUM		1/6/12	19,5	-
DENMARK		-	25	-
SPAIN		3/6	15	-
GREECE		4/8	18	-
FRANCE		2,1/5,5	18,6	-
IRELAND		2,7/10/12,5	16/21	-
ITALY		4/9/12	19	-
LUXEMBURG		3/6	12/15	-
NETHERLANDS		6	17,5	-
PORTUGAL		5	16	30
UNITED KINGDOM		-	17,5	-

1. LIST OF VAT RATES APPLICABLE IN MEMBER STATES

II. THE EVOLUTION OF VAT RATES IN THE MEMBER STATES

COUNTRIES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE	ZERO RATE
<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	17	"
01.04.1992(1)	1/6/12	19,5	-	-	"
<u>DENMARK</u>					
03.07.1967	-	10	-	-	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 Dodcanese: see (3)					
01.01.1987	3/6	18	36	-	-
01.01.1988	3/6	16	36	-	-
28.04.1990	4/8 (4)	18	36	-	-
08.08.1992	4/8	18	-	-	-

COUNTRIES AND DATES REDUCED RATE STANDARD RATE INCREASED RATE PARKING RATE ZERO RATE

FRANCE

For Corstca: see (5)

01.01.1968(6)	6	16 2/3	20	13	-
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	28	-
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	-	-	-

IRELAND

1.11.1972	1/5,26	16,37	30,26	11,11	11,11
3.09.1973	1/6,75	19,50	36,75	11,11	see IV
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(8)	2,7/10/12,5	21	-	-	-

COUNTRIES AND DATES REDUCED RATE STANDARD RATE INCREASED RATE PARKING RATE ZERO RATE

ITALY

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	-	-	"

LUXEMBURG

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)	-

NETHERLANDS

01.01.1969	4	12	-	-	-
01.01.1973	4	14	-	-	-
01.01.1976	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	-	-	-

PORTUGAL

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	-	-

UNITED KINGDOM

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	-	-	"

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 + ...).
 19,5 % 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: Special VAT rates applicable in 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 are 3 %, 6 %, and 13 %. These rates apply to importations, supplies of good and services effected on islands as well as to supplies of goods from other areas of Greece to taxable persons established on these islands. This preferential system does not, however, apply to tobacco products.

(4) GREECE: 4 %: books, newspapers, periodicals, printed advertising material, theatre shows.

(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 transfers of building land
 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

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.

(6) 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.

(7) FRANCE:

5,5 %: normal reduced rate

(8) IRELAND:

The 2,7 % rate applies to livestock. The 10 % rate applies to building, specified tourist related services and newspapers. The 12,5 % rate applies to fuel for heating and lighting, restaurants, admission to exhibitions and cinemas and certain other shows, waste disposal, general agricultural services and veterinary services. 16 %: auto LPG, adult clothing and footwear, certain works of art, telecommunications, spectacles, repair and maintenance services for movable goods, services of jockeys, photographic services, driving instruction, and farm auctioneering and accountancy services and hairdressing.

(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... 12 %: 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

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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.

(12) PORTUGAL:

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

Special VAT rates applicable in the Azores and Madeira

(11) PORTUGAL:

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.

- medicine of a kind used for human oral consumption;
- food and drink of a kind used for human consumption (excluding certain products such as alcoholic beverages, manufactured beverages, ice cream and confectionery)
- life saving services provided by the Royal National Life Boat Institution;
- gold supplied to the Central Bank of Ireland;
- services provided by the Commissioners of Irish Lights;
- fertilizer which is supplied in units of not less than 10 kilograms;
- animal feeding stuff (excluding feeding stuff for domestic pets);

IRELAND

- subscriptions for foreign periodicals from a foreign publisher on behalf of a subscriber.
- sales of newspapers which are normally published more frequently than one monthly issue;
- repairs, maintenance and installation work performed on aircraft and ships covered by the point above, and on their permanent equipment, and materials supplied by the enterprise concerned for these purposes;
- sales and hire of aircraft and of ships of not less than 5 gross register tons, other than sports aircraft and pleasure craft;

DENMARK

- The supply of daily and weekly newspapers.

BELGIUM

In addition, some Member States apply zero-rating to supplies within the country to the following transactions:

Exemptions with the right of deduction or refund of input tax (zero-rate) are applied in all Member States for exports and like transactions (port services, supplies by customs agents, supply and maintenance of certain boats and aircraft etc.).

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

- the supply to a charity of wireless receiving sets solely for gratuitous loan to the blind;
- the supply of magnetic tape and tape recorders to the Royal National Institute for the Blind;
- books, newspapers, journals, periodicals, music, maps, etc.;
- water other than distilled water or mineral water;
- sewage services;
- food for human consumption;
- live animals of a kind generally used as, or yielding or producing, seeds or other means of propagation of plants;
- excise duty, and pet foods;
- chocolates, manufactured beverages or beverages chargeable with any with the exception of certain prepared products such as ice cream, food of a kind used for human consumption and animal feeding stuffs,

UNITED KINGDOM

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

ITALY

- wax candles (plain, white and undecorated);
- medical appliances, namely invalid carriage, crutches, orthopaedic appliances and other artificial parts of the body (excluding artificial teeth);
- 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;
- printed books and booklets (excluding newspapers, periodicals, catalogues, diaries etc.);
- seeds, plants, trees, etc., of a kind used in order to produce food;
- medicine of a kind used for animal oral consumption (excluding medicine for domestic pets);
- sanitary towels and sanitary tampons;

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- the supply of information to newspapers;
- coals, gas, electricity, hydrocarbon oil (except that on which a customs or excise duty has been or is to be charged);
- 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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 * 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	6/12/19,5	25	7	3/6	5,5	8	0/21	4/9/12	3	6	5/16	0
Drink :												
- Spirits	19,5	25	15	15	18,6	18	21	19	15	17,5	16	17,5
- Wine	19,5	25	15	15	18,6	18	21	12	12	17,5	5	17,5
- Beer	19,5	25	15	15	18,6	18	21	9	15	17,5	16	17,5
- Mineral water	19,5	25	15	6	5,5	8	0	9	3	6	16	17,5
- Lemonade	19,5	25	15	15	5,5	8	21	19	3	6	16	17,5
- Fruit juice	19,5	25	15	6	5,5	8	21	19	15	6	16	17,5
clothes												
Adults	19,5	25	15	15	18,6	18	16	12	12/15	17,5	16	17,5
Children	19,5	25	15	15	18,6	18	0	12	3	17,5	16	17,5
Shoes												
Adults	19,5	25	15	15	18,6	18	16	12	15	17,5	16	17,5
Children	19,5	25	15	15	18,6	18	0	12	3	17,5	16	17,5
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 retail selling price) (ex-cise duties and VAT)	19,5	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	10	4	3	6	5	0
Periodicals	0	0	7	3	2,1	4	21	4	3	6	5	0
Video - Video	19,5	25	15	15	18,6	18	21	9/19	15	17,5	16	17,5
Household electrical appliances	19,5	25	15	15	18,6	18	21	19	15	17,5	16	17,5
Cultural services and entertainment	6	25	7	6	18,6	18	12,5/21	9	3	17,5	EXEMPT/5	17,5
Furs	19,5	25	15	15	18,6	18	21	19	15	17,5	30	17,5
Jewels	19,5	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	19,5	25	15	15	18,6	18	12,5	9	6	17,5	16	0/17,5
Electricity	19,5	25	15	15	18,6	18	12,5	9	6	17,5	5	0/17,5
Telecommunication services	19,5	25	EXEMPT/15	6/15	18,6	18	16	9/19	EXEMPT	EXEMPT	16	17,5

