



Taxud.c.1(2017) – EN

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

Situation at 1st January 2017

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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 %)

Member States	Code	Super-reduced Rate	Reduced Rate	Standard Rate	Parking Rate
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 12 21	20	10 15	25	7 19	20	0 4.8 9 13.5 23	13 24	4 10	2.1 5.5 10 20	5 13 25	4 5 10	5 19	21 12	21	3 18 27	5 0	6 10	10 8 23	6 13 23	9 9.5	20 10	14 25	12 20	0			
2	Water supplies	6	20	15	25	7	20	[ex] 23	[ex] 13	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 21	20	10 15	25	19	9	0 23	6 13 24	4 10 21	2.1 5.5 10 20	5 25	10 22	5	12	5 21	3 17 27	5 0	6 21	10	8 23	6 23	9 9.5	10	10	25 0	20		
4	Medical equipment for disabled persons	6 21	20	15	25	7	9	0 23	13 24	4 10	5.5	5 25	4 22	5	12	5	3 17 27	5 27	6 21	20	8	6	9	9.5	10	24 [ex]	25 [ex]	0 5	
	Childrens car seats	21	20	15	25	19	20	13.5	24	21	20	25	22	5	21	21	17 27	18	21	20	8	6	19	22	20	24	25	5	
5	Transport of passengers	6 0	20	15 0	[ex] 25	7 19	20 0	[ex]	24	10	10	25	10 [ex]	5 9	12 [ex]	9 21	[ex] 3	27	0	[ex] 6 21	10 13	8	6	19	9.5	0 20	10	6 0	0
6	Books	6 21	20	10 15	25	7	9	0	6 24	4 21	5.5 20	5	4 22	5	12	9	3 5	5	6	10	5 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 5	5	6	20	5 23	6 23	5	9.5	10	24	6 25	0 20	
	Newspapers	0 6 21	20	10	25	7	9	9	6 24	4 21	2.1 20	5 13 25	4	5	12	9	3 5	5	6	10	8 23	6 23	5	9.5	20	10 24	6	0	
	Periodicals	0 6 21	20	10	25	7	9	9	6 24	4 21	2.1 20	5 13 25	4 22	5	12	9	3 5	5	6	10	5 23 8	6 23	5	9.5	20	10 24	[ex] 6	0	
7	Admission to cultural services (shows, cinema, theatre)	[ex] 6	[ex] 20	15	25 [ex]	[ex] 7	20	[ex] 9	24 6	[ex] 21	2.1 5.5 10 20	5 25	10 25	[ex] 5	[ex] 5	[ex] 21	3 27	18 27	6 18	[ex] 13 23	8 13 23	5 13 19	9.5	20	10 [ex]	6	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 27	[ex] 27	18	21	10	8 23	23	19	22	[ex] 20	24	25	20
	TV licence	[-]	20	[ex] 21	25	[ex]	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.	6 21 [ex]	20	15	[ex]	7	20	23	24	21	10	[ex] 25	[ex] 22	5	[ex]	21	3 17 27	27	18	6 [ex]	20 13	8 [ex]	23 [ex]	19	9.5	20	[ex] 10	6	20
10	Social housing	12 6	20	15	25	19	20	13.5	24 [ex]	4 10	5.5 10 20	25	4	5	21	21	N/A	27	[ex] 5	21	20	8	[ex] 6	5 6	9.5	20	24	25 [ex]	20 5 0
10a	Renovation and repairing of private dwellings (*)	21 6	20	15	25	19	20	13.5	24	10	5.5 10 20	25	10	5	21	21	N/A	27	18	21 6	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	21 6	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 20	25	4 10 22	5 19	21	21	3 17	27	18	6 13	10 8 23	6 13 23	9 19	9.5	20	24 14	25	20	
12	Hotel accommodation	6	9	15	25	7	9	9	13	10	10	13	10	9	12	9	3	18	7	6	13	8	6	9	9.5	20	10	12	20
12a	Restaurant and catering services	12	20	15 21	25	19	20	9 [ex]	24	10	5.5 10	25	10	9	21	21	3 17	18 27	18	6	10	8	13	9	22 9.5	20	14	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
13	Admission to sporting events	6 [ex]	20	15	[ex] 25	7 19	20	[ex]	24	10 21	5.5	25	10 22	5	21	21	3 [ex]	27	18	6	13	8	23	5	9.5	20	10 [ex]	[ex] 6	20
14	Use of sporting facilities	6 [ex]	20	15	[ex] 25	[ex] 19	20	9	24	[ex] 21	20	[ex] 25	22	5	21	21 [ex]	3	27	7	6 [ex]	[ex]	8	23 [ex]	19	9.5	20 [ex]	10	6 [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	6 21	20	[ex] 15	25	7	[ex]	[ex]	24 [ex]	4 10	20	25	[ex] 5 22	[ex]	[ex]	[ex]	17	[ex]	[ex]	[ex] 21	[ex]	23	6 23	19	22 [ex]	20 [ex]	[ex]	[ex] 25	[ex]
16	Supplies by undertakers and cremation services	6 21	20	15	[ex]	19	20	[ex]	24	21	20	25	[ex]	19 5	21	21	3	27	18	[ex]	20	8	[ex]	19	9.5	20	[ex]	[ex]	[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	21 [ex]	20 [ex]	[ex] 15	[ex]	7 [ex]	[ex]	[ex] 13.5	24 [ex]	21 [ex]	[ex]	25	[ex]	5	[ex]	21 [ex]	17	[ex]	[ex]	[ex] 21	[ex]	20	23	[ex] 6	19	[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	21 15	25	[-] 19	20	13.5	24 [-]	10	20 10	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	25	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	25	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	25	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	27 [ex]	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

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. Certain tyres and inner tubes for agricultural tractors and machinery, excluding tyres and inner tubes for forestry tractors and cultivators.

IRELAND

Parking rate of 13.5% applicable to:

1. Energy for heating and light
2. Movable property used in the construction and maintenance of immovable property
3. Supply of immoveable property
4. Services consisting of the routine cleaning of immoveable property
5. Repair and maintenance of movable property
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
10. Works of art and antiques
11. Short-term hire (less than 5 weeks) 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.
12. Driving schools
13. Professional services supplied by veterinary surgeons

LUXEMBOURG

The parking rate of 14% applies to:

1. Wines with an ABV of 13% or less, with the exception of sparkling wines, liqueur wines and fortified wines
2. Solid mineral fuels, mineral oils and wood intended for use as fuel, with the exception of wood for heating
3. Washing and cleaning products
4. Printed advertising matter, commercial and similar catalogues; tourism publications
5. Heat, cooling and steam, with the exception of heat provided by heating networks
6. Safe custody and administration of securities
7. Administration of credit and credit guarantees by a person or organisation other than that granting the credit

AUSTRIA

The parking rate of 13% applies to:

1. 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

**List of super-reduced rates (less than 5%) applied in the Member States
(N.B.: The list is not exhaustive)**

[illegible]

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

BELGIUM

- Supplies of daily and weekly newspapers and periodicals of general information
- 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 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.
- 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)
- Supplies of seeds, plants, trees, etc. used for food production
- Supplies of certain fertilisers in units of not less than 10 kg
- 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.
- Supplies of orally administered medicines for human consumption
- 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.
- Supplies of certain articles of feminine hygiene
- 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)
- 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 and night-lights that are white and cylindrical, excluding candles and night-lights that are decorated, spiralled, tapered or perfumed.
- Services provided by the Commissioners of Irish Lights in connection with the operation of lightships, lighthouses or other navigational aids.
- Life saving services provided by the Royal National Lifeboat Institution including the organisation and maintenance of the lifeboat service.

MALTA

- 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
- 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 pharmaceuticals, medicines only where prescribed

FINLAND

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

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
- Medicine supplied on prescription or sold to hospitals or imported into the country to be supplied on prescription or sold to hospitals

UNITED KINGDOM

- 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)
- Supplies of animals and animal feeds, and plants and seeds - if the animal or plant produces food that is normally used for human consumption.
- Supplies of water other than water for enterprises, distilled or mineral water
- Supplies of pharmaceuticals, medicines only where prescribed
- Supplies of medical and surgical instruments, aids only to handicapped persons (excluding hearing aids, dental prostheses, spectacles, etc.)
- Supplies of children's clothing and footwear
- Supplies of books, children's painting and picture books, newspapers, periodicals, magazines, brochures, leaflets, pamphlets, sheet music, maps, publications (Some items are standard-rated such as exercise books, letterheads, posters)
- Construction of buildings for residential purposes; approved alterations to listed buildings
- Sale or long lease of a new dwelling with garage or parking space
- 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, 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 with the capacity of carrying at least 10 passengers; or 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 and houseboats
- Supplies of boots and helmets for industrial use
- Supplies of motor-cycle and cycle helmets
- The issuing of bank notes

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
Alcoholic beverages																												
<i>Spirits</i>	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
<i>Wine</i>	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
<i>Beer</i>	21	20	21	25	19	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19 9	22	20	24	25	20
Non-alcoholic beverages																												
<i>Mineral water</i>	6	20	15	25	19	20	23	13	10	5.5 10	25	22	5	21	21	3	27	18	6	20	23	13	9	9.5	20	14	12	20
<i>Lemonade</i>	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
<i>Fruit juices</i>	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
Clothing																												
<i>Adults</i>	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
<i>Children</i>	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
<i>Children nappies</i>	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
Footwear																												
<i>Adults</i>	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
<i>Children</i>	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	23	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	23	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	23	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	23	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	23	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	23	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	23	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19	22	20	24	25	20
Telecommunication services																												
<i>Phone/ fax/ telex/etc.</i>	21	20	21	25	19	20	23	24 24	21	20	25 [ex] 25	22	19	21	21	17 3 17	27	18	21	20	23 8 23	23	19 19 [ex]	22	20 20 [ex]	24	25	20
<i>Pay TV/ cable TV</i>	21	20	[ex]	25	19	20	23	[ex]	21	10	[ex] 25	22	19	21	21	3 17	27	18	21	10	8 23	23	[ex]	22	20 [ex] 20	24	25	20
<i>TV licence</i>	[-]	20	[ex] 21	25	[ex]	20	[ex]	[-]	21	2.1	N/A	4	19	[-]	21	N/A	27	[-]	[ex]	10	23	6	19	[ex]	20	10	[ex]	[ex]
Energy products																												
<i>Natural gas</i>	21	20	21	25	19	20	13.5	13	21	20 5.5	25	10	19	21	21	8	27	[] 18	21	20	23	23	19	22	20	24	25	5
<i>Electricity</i>	21	20	21	25	19	20	13.5	13	21	20 5.5	25	10	19	21	21	8	27	5	21	20	23	23	19	22	20	24	25	5
<i>District heating</i>	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
<i>Firewood</i>	6	20	15	25	7 19	20	13.5	24	21	10	25	10	19	21	21	8	27	18	21	13	8	6	19	22	20	24	25	20
<i>Timber for industrial use</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
Petroleum products																												
<i>Petrol (unleaded)</i>	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
<i>Diesel fuel</i>	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

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
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
Passenger transport (domestic)																												
Air	6	20	15 21	[ex]	19	20	[ex]	24	10	10	25	10	N/A	12	21 9 21 9	3	27	0	21	13	8	6	19	9.5	20	10	6	0
Sea	6	20	N/A	[ex]	19 7 [-]	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]	19 7	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]	19 7	20	[ex]	24	10	10	25	10 [ex]	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]	19 7	20	[ex]	24	10	10 0	25	10 [ex]	5 9	12	21 9	3	27	0 18	6	10	8	6	19	9.5	20	10	6	0
Passenger transport (international)																												
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
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	7 0	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	19 7	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	19 7	0	0	24	10	10 [ex]	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	21	21	3	18 27	18	6	10	8 23	13	9 19	22 9.5	20	14	12	0 20
Bars and cafés																												
Bars and cafés	21	20	15 21	25	19	20	9 23	24	10	10	13 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	13 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	13 25	10	19	21	21	17	27	18	21	20	23	23	9 19	22	20	24	25	20
Consumption on board ships, aircraft or trains																												
Goods								13 24					0			3 17					5 8 23	6 13 23	9 19					
Services								24					9 19			3 17					0 8	13 23	9 19					
Cut flowers and plants																												
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
Immovable property																												
Social Housing (category 10/ Annex III)	6 12	20	15	25	19	20	13.5	24	4 10	5.5 10 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 5 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
Renovation and repairing (category 10a / Annex III)	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 23	19	9.5	20	24	25	20 5
Building land	[ex]	20	21	25	[ex]	20	13.5	24	21	20	25	22	[ex]	21	21	[ex]	27	[ex]	21	[ex]	23	[ex]	19	22	[ex]	[ex]	[ex]	20
Supplies of new buildings	21	20	21	25	[ex]	20	13.5	24	10	20	25	4 10 22	19	21	21	[ex]	27	[ex]	21	[ex]	8	[ex]	19	22 9.5	20	[ex]	[ex]	0
								21						3		5				20	23							20
Construction work on new buildings	6 12	20	21	25	19	20	13.5	24	4	20	25	4	19	21	21	3	27	18	21	20	8	6	19	22 9.5	20	24	25	20
	21							10				10				17				23	23							0
Agricultural Inputs																												
Pesticides and plant protection materials	12 21 6	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
Fertilisers	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
Treatment of waste and waste water	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
Collection of household waste, ...	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
Arrangements for the taxation of gold																												
Ingots and bars	[ex]	20	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	0	21	[ex]	[ex]	[ex]	[ex]	22	[ex]	24	[ex]	[ex]
	21		21		19	20	23	[ex]	0 21	20	25	22	[ex]	21	21	17	27				23	23			[ex]	0	25	20 0
Coins (currency)	[ex]	20	[ex]	[ex]	19 7	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	0	[ex]	[ex]	[ex]	19	[ex]	[ex]	24	[ex]	[ex]
	21		21		[ex]				0 21	20	25	22		21	21	17	27			20	23	23				0	25	20 0
Jewellery, gold plate, medals, tools	21	20	21	25	19 7	20	23	24	21	20	25	22	19	21	21	17	27	18	21	20	23	23	19	22	20	24	25	20
Services supplied by lawyers	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
Taxation of works of art, collectors items and antiques																												
Works of art, collectors items and antiques	21	20	21	25	19	20	13.5 23	24	21	20	25	22	5	21	21	17	27	18	21	20	23	6 23	19	22	20	24	25	20
	[m]		[m]		[m]		[m]	[m]		[m]	[m]		[m]			[m]	[m]			[m]	[m]	[m]			[m]	[m]		
Rate on importation (Article 103 of the Directive 2006/112/EC)	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
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	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, VAT (according to the VAT Directive 2006/112/EC) 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

According to Article 120 of the VAT Directive, Greece may apply rates up to 30% lower than the corresponding rate applied in the mainland to the following islands: Chios, Cyclades, Dodecanese, Lesbos, Northern Sporades, Samos and Samothrace. The lower rates currently applied in the Greek Islands are 4%, 9% and 17%.

The following islands are excluded from the application of these lower rates:

Thira, Mykonos, Naxos, Paros, Rhodes, Skiathos (since 01/10/2015); Syros, Andros, Tinos, Milos, Kea, Antiparos, Sifnos, Karpathos, Alonissos, Thassos and Skiros (since 01/06/2016); Skopelos, Amorgos, Ios, Kythnos, Serifos, Sikinos, Anafi, Kimolos, Folegandros, Irakleia, Donoussa, Thirasia, Schinoussa, Koufonisia, Dilos.

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 some shows, sales of live meat and charcuterie animals to persons 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%: certain work on immovable property, agricultural equipment, certain supplies of furnished lodging, and 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 and the rates of 1.05 % and 1.75 %, respectively (on the first performances of certain shows and certain sales of animals for slaughter and meat).

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 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**

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
Belgium				
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
Bulgaria				
01/04/1994	-	18	-	-
01/07/1996	-	22	-	-
01/01/1999	-	20	-	-
01/01/2007	7	20	-	-
01/04/2011	9	20	-	-
Czech Republic				
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	-	-
Denmark				
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	-	-
Germany				
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	-	-
Estonia				
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
Ireland				
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
Greece				
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	-	-
Spain				
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
France				
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 itself. As from 1.1.1970, the (2) 4% rate 1.7.1982 to 1.1.1986 was provisional.				
Croatia				
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	-	-
Italy				
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		
Cyprus				
01/07/1992	-	5	-	-
01/10/1993	-	8	-	-

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
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	-	-
Latvia				
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	-	-
Lithuania				
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	-	-
Luxembourg				
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
Hungary				
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	-	-
Malta				
01/01/1995	5	15	-	-
01/01/1999	5	15	-	-
01/01/2004	5	18	-	-
01/01/2011	5 7	18	-	-
Netherlands				
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	-	-
01/10/1992	6	17.5	-	-
01/01/2001	6	19	-	-
01/10/2012	6	21	-	-

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
Austria				
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
Poland				
05/07/1993	7	22	-	-
04/09/2000	3 7	22	-	-
01/01/2011	5 8	23	-	-
Portugal				
01/01/1986	8	16	30	-
01/02/1988	8	17	30	-
24/03/1992 ⁽¹⁾	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%.				
Romania				
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	-	-
Slovenia				
01/07/1999	8	19	-	-
01/01/2002	8.5	20	-	-
01/07/2013	9.5	22	-	-
Slovak Republic				
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	-	-
Finland				
01/06/1994	5 6 12	22	-	-
01/01/1995	6 12 17	22	-	-

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
01/01/1998	8 17	22	-	-
01/10/2009	8 12	22	-	-
01/07/2010	9 13	23	-	-
01/01/2013	10 14	24	-	-
Sweden				
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	-	-
United Kingdom				
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 12 21	Margarine
2	Water supplies	6	
3	Pharmaceutical products	6 21	Medicines for human or animal consumption; blood and blood products (red blood cells, white blood cells, plasma, platelets, blood containing anticoagulants, etc.); condom; Band-Aid and similar products; injection and similar medical products
4	Medical equipment for disabled persons	6 21	The orthopaedic appliances (including surgical belts); dental prosthetic; 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 sanitary napkins and 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.
	Children's car seats	21	
5	Transport of passengers (+see n° VI)	6 0	
6	Books	6 21	Books, children's painting and picture books, brochures leaflets, sheet music, maps
	Books on other physical means of support	21	
	Newspapers	0 6 21	Daily and weekly newspapers of general information Daily and weekly newspapers
	Periodicals	0 6 21	Daily and weekly periodicals of general information Daily and weekly periodicals
7	Admission to cultural services (shows, cinema, theatre)	[ex] 6	Organisations recognized by the competent authority when the revenues from their activities serve exclusively to cover their costs
	Admission to amusement parks	6	
8	Pay TV/ cable TV TV licence	21 [-]	
9	Writers, composers, etc.	6 21 [ex]	Except copyright concessions relating to computer programs
10	Social housing	12 6	As of 01/01/2017, any natural or legal person who buys, builds, converts or takes out a lease on a home 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 For renovation and repairing works

10a	Renovation and repairing of private dwellings (*)	21 6	For private dwellings which are 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. Phytopharmaceutical products
12	Hotel accommodation	6	
12a	Restaurant and catering services	12	All beverages are excluded
13	Admission to sporting events	6 [ex]	For non-profit organisations whose revenues from their activities serve exclusively to cover their costs
14	Use of sporting facilities	6 [ex]	For non-profit organisations whose revenues from their activities serve exclusively to cover their costs
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 [ex]	
16	Supplies by undertakers and cremation services	6 21	Coffins
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	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
Alcoholic beverages		
<i>Spirits</i>	21	
<i>Wine</i>	21	
<i>Beer</i>	21	
Non-alcoholic beverages		
<i>Mineral water</i>	6	
<i>Lemonade</i>	6	
<i>Fruit juices</i>	6	
Clothing		
<i>Adults</i>	21	
<i>Children</i>	21	
<i>Children nappies</i>	21	
Footwear		
<i>Adults</i>	21	
<i>Children</i>	21	
Tobacco	21	
Hifi-Video	21	
Computer, Smartphones	21	
E-books	21	
Household electrical appliances	21	
Furniture	21	
Furs	21	
Jewels	21	

Telecommunication services		
Phone/ fax/ telex/etc.	21	
Pay TV/ cable TV	21	
TV licence	[-]	
Energy products		
Natural gas	21	
Electricity	21	
District heating	21	
Firewood	6	
Timber for industrial use	21	
Petroleum products		
Petrol (unleaded)	21	
Diesel fuel	21	
LPG	21	
Heating oil	21	
Lubricants	21	
	21	
Motor vehicles	6 [m]	Cars for the disabled
Passenger transport (domestic)		
Air	6	
Sea	6	
Inland waterway	6	
Rail	6	
Road	6	
Passenger transport (international)		
Air	0	
Sea	0	
Inland waterway	6	
Rail	6	
Road	6	
Travel agencies	21 [m]	
Hotels	6	
Take away	6	
Bars and cafés		
Bars and cafés	21	
Night clubs	21	
Alcoholic beverages	21	
Consumption on board ships, aircraft or trains		
Goods		
Services		
Cut flowers and plants		
Decorative use	6	
Food production	6	
Immovable property		
Social Housing (category 10/Annex III)	6	Provided that all the conditions are fulfilled
	12	
Renovation and repairing (category 10a/Annex III)	6	Renovation and repairing of private dwellings completed more than 10 years ago
	21	
Building land	[ex]	
Supplies of new buildings	21	
Construction work on new buildings	6	
	12	
	21	
Agricultural Inputs		
Pesticides and plant protection materials	12	phytopharmaceutical products recognised by the Ministry of Agriculture
	21	
Fertilisers	12	phytopharmaceutical products recognised by the Ministry of Agriculture
	21	

Treatment of waste and waste water	21	
Collection of household waste, ...	21	
Arrangements for the taxation of gold		
Ingots and bars	[ex] 21	
Coins (currency)	[ex] 21	
Jewellery, gold plate, medals, tools	21	
Services supplied by lawyers	21	as from 01.01.2014
Taxation of works of art, collector's items and antiques		
Works of art, collector's items and antiques	21 [m]	
Rate on importation (Article 103 of the Directive 2006/112/EC)	6	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	6	

The parking rate of 12% applies 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. Certain tyres and inner tubes for agricultural tractors and machinery, excluding tyres and inner tubes for forestry tractors and cultivators.

Zero rate applies to:

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

BULGARIA

	Category	VAT-Rate	Comments
1	Foodstuffs	20	
2	Water supplies	20	
3	Pharmaceutical products	20	
4	Medical equipment for disabled persons	20	
	Childrens 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]	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	

GOODS and SERVICES	VAT-Rate	Comments
Alcoholic beverages		
Spirits	20	
Wine	20	
Beer	20	
Non-alcoholic beverages		
Mineral water	20	
Lemonade	20	
Fruit juices	20	
Clothing		
Adults	20	
Children	20	
Children nappies	20	
Footwear		
Adults	20	
Children	20	
Tobacco	20	
Hifi-Video	20	

Computer, smartphones	20	
E-books	20	
Household electrical appliances	20	
Furniture	20	
Furs	20	
Jewels	20	
Telecommunication services		
Phone/ fax/ telex/etc.	20	
Pay TV/ cable TV	20	
TV licence	20	
Energy products		
Natural gas	20	
Electricity	20	
District heating	20	
Firewood	20	
Timber for industrial use	20	
Petroleum products		
Petrol (unleaded)	20	
Diesel fuel	20	
LPG	20	
Heating oil	20	
Lubricants	20	
Motor vehicles	20	
Passenger transport (domestic)		
Air	20	
Sea	20	
Inland waterway	20	
Rail	20	
Road	20	
Passenger transport (international)		
Air	0	
Sea	0	
Inland waterway	0	
Rail	0	
Road	0	
Travel agencies	20	
	[m]	
Hotels	9	
Take away	20	
Bars and cafés		
Bars and cafés	20	
Night clubs	20	
Alcoholic beverages	20	
Consumption on board ships, aircraft or trains		
Goods		
Services		
Cut flowers and plants		
Decorative use	20	
Food production	20	
Immovable property		
Social Housing (category 10/Annex III)	20	
Renovation and repairing (category 10a/Annex III)	20	
Building land	20	
Supplies of new buildings	20	
Construction work on new buildings	20	
Agricultural inputs		
Pesticides and plant protection materials	20	
Fertilisers	20	
Treatment of waste and waste water	20	
Collection of household waste, ...	20	
Arrangements for the taxation of gold		
Ingots and bars	20	
Coins (currency)	20	
Jewellery, gold plate, medals, tools	20	
Services supplied by lawyers	20	
Taxation of works of art, collector's items and antiques		
Works of art, collector's items and antiques	20	
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	

CZECH REPUBLIC

	Category	VAT-Rate	Comments
1	Foodstuffs	10 15	
2	Water supplies	15	
3	Pharmaceutical products	10 15	
4	Medical equipment for disabled persons ----- Childrens car seats	15 15	
5	Transport of passengers (+see n° VI)	15 0	
6	Books ----- Books on other physical means of support ----- Newspapers ----- Periodicals	10 15 21 10 10	
7	Admission to cultural services (shows, cinema, theatre) ----- Admission to amusement parks	15 15	
8	Pay TV/ cable TV ----- TV licence	[ex] 21 [ex] 21	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.	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 21	food provided in restaurants
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	15 [ex]	
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	15 [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 15	Cleaning and draining of waste water, collection of domestic waste
19	Minor repairing (including mending and alteration) of:		
	----- Bicycles Shoes and leather goods Clothing and household linen	21 21 21	
20	Domestic care services (**)	15	
21	Hairdressing	21	

GOODS and SERVICES	VAT-Rate	Comments
Alcoholic beverages		
Spirits	21	
Wine	21	
Beer	21	
Non-alcoholic beverages		
Mineral water	15	
Lemonade	15	
Fruit juices	15	

Clothing		
Adults	21	
Children	21	
Children nappies	21	
Footwear		
Adults	21	
Children	21	
Tobacco	21	
Hifi-Video	21	
Computer, smartphones	21	
E-books	21	
Household electrical appliances	21	
Furniture	21	
Furs	21	
Jewels	21	
Telecommunication services		
Phone/ fax/ telex/etc.	21	
Pay TV/ cable TV	[ex]	Public radio and TV broadcasting, excluding those of a commercial nature
	[ex]	Public radio and TV broadcasting, excluding those of a commercial nature
TV licence	21	
Energy products		
Natural gas	21	
Electricity	21	
District heating	21	
Firewood	15	
Timber for industrial use	21	
Petroleum products		
Petrol (unleaded)	21	
Diesel fuel	21	
LPG	21	
Heating oil	21	
Lubricants	21	
Motor vehicles	21	
Passenger transport (domestic)		
Air	15	only on regular transport
	21	
Sea	N/A	
Inland waterway	15	only on regular transport
	21	
Rail	15	only on regular transport
	21	
Road	15	only on regular transport
	21	
Passenger transport (international)		
Air	0	
Sea	0	
Inland waterway	0	
Rail	0	
Road	0	
Travel agencies	21	
	[m]	
Hotels	15	
Take away	15	
Bars and cafés		
Bars and cafés	15	food provided in cafés
	21	
Night clubs	21	
Alcoholic beverages	21	
Consumption on board ships, aircraft or trains		
Goods		
Services		
Cut flowers and plants		
Decorative use	15	
Food production	15	

Immovable property		
<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	
Agricultural Inputs		
<i>Pesticides and plant protection materials</i>	21	
<i>Fertilisers</i>	21	
Treatment of waste and waste water	15	cleaning and draining of waste water
	21	
Collection of household waste, ...	15	
Arrangements for the taxation of gold		
<i>Ingots and bars</i>	[ex] 21	
<i>Coins (currency)</i>	[ex] 21	
<i>Jewellery, gold plate, medals, tools</i>	21	
Services supplied by lawyers	21	
Taxation of works of art, collector's items and antiques		
<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

	Category	VAT-Rate	Comments
1	Foodstuffs	25	
2	Water supplies	25	
3	Pharmaceutical products	25	
4	Medical equipment for disabled persons	25	
	Childrens car seats	21	
5	Transport of passengers (+see n° VI)	[ex] 25	coach and bus services except scheduled bus services which are exempted.
6	Books	25	
	Books on other physical means of support	25	
	Newspapers	0	
	Periodicals	25	
7	Admission to cultural services (shows, cinema, theatre)	[ex] 25	
	Admission to amusement parks	25	
8	Pay TV/ cable TV	25	
	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	6 25	
14	Use of sporting facilities	25 [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	25	
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	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
Alcoholic beverages		
Spirits	25	
Wine	25	
Beer	25	
Non-alcoholic beverages		
Mineral water	25	
Lemonade	25	
Fruit juices	25	
Clothing		
Adults	25	
Children	25	
Children nappies	25	
Footwear		
Adults	25	
Children	25	

Tobacco	25	
Hifi-Video	25	
Computer, smartphones	25	
E-books	25	
Household electrical appliances	25	
Furniture	25	
Furs	25	
Jewels	25	
Telecommunication services		
<i>Phone/ fax/ telex/etc.</i>	25	
<i>Pay TV/ cable TV</i>	25	
<i>TV licence</i>	25	
Energy products		
<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	
Petroleum products		
<i>Petrol (unleaded)</i>	25	
<i>Diesel fuel</i>	25	
<i>LPG</i>	25	
<i>Heating oil</i>	25	
<i>Lubricants</i>	25	
Motor vehicles	25	
Passenger transport (domestic)		
<i>Air</i>	[ex]	
<i>Sea</i>	[ex]	
<i>Inland waterway</i>	[ex]	
<i>Rail</i>	[ex]	
<i>Road</i>	[ex] 25	
Passenger transport (international)		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
<i>Rail</i>	0	
<i>Road</i>	0	
Travel agencies	25 [m]	
Hotels	25	
Take away	25	
Bars and cafés		
<i>Bars and cafés</i>	25	
<i>Night clubs</i>	25	
<i>Alcoholic beverages</i>	25	
Consumption on board ships, aircraft or trains		
<i>Goods</i>		
<i>Services</i>		
Cut flowers and plants		
<i>Decorative use</i>	25	
<i>Food production</i>	25	
Immovable property		
<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	
Agricultural inputs		
<i>Pesticides and plant protection materials</i>	25	
<i>Fertilisers</i>	25	
Treatment of waste and waste water	25	
Collection of household waste, etc.	25	

Arrangements for the taxation of gold		
<i>Ingots and bars</i>	[ex]	
<i>Coins (currency)</i>	[ex]	
<i>Jewellery, gold plate, medals, tools</i>	25	
Services supplied by lawyers	25	
Taxation of works of art, collector's items and antiques		
<i>Works of art, collector's items and antiques</i>	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%
<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>	25	

Zero rate is applicable 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, VAT (according to the VAT Directive 2006/112/EC) is not applicable on these territories.

GERMANY

	Category	VAT-Rate	Comments
1	Foodstuffs	7 19	
2	Water supplies	7	
3	Pharmaceutical products	19	
4	Medical equipment for disabled persons	7	
	Childrens car seats	19	
5	Transport of passengers (+see n° VI)	7 19	
6	Books	7	
	Books on other physical means of support	7 19	Audiobooks
	Newspapers	7	
	Periodicals	7	
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	[ex]	
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	
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	19 [ex]	Certain services closely linked to sport or physical education by 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	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	7 [ex]	Performances stemming from the practice as a dental technician as well as the supply or restoration of dentures and orthodontic apparatus, to the extent the entrepreneur has manufactured or restored them in their corporation
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 (**)	[ex] 19	
21	Hairdressing	19	

GOODS and SERVICES	VAT-Rate	Comments
Alcoholic beverages		
Spirits	19	
Wine	19	

Beer	19	
Non-alcoholic beverages		
Mineral water	19	
Lemonade	19	
Fruit juices	19	
Clothing		
Adults	19	
Children	19	
Children nappies	19	
Footwear		
Adults	19	
Children	19	
Tobacco	19	
Hifi-Video	19	
Computer, smartphones	19	
E-books	19	
Household electrical appliances	19	
Furniture	19	
Furs	19	
Jewels	19	
Telecommunication services		
Phone/ fax/ telex/etc.	19	
Pay TV/ cable TV	19	
TV licence	[ex]	
Energy products		
Natural gas	19	
Electricity	19	
District heating	19	
Firewood	7	
Timber for industrial use	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	
Petroleum products		
Petrol (unleaded)	19	
Diesel fuel	19	
LPG	19	
Heating oil	19	
Lubricants	19	
Motor vehicles	19	
Passenger transport (domestic)		
Air	19	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	
Sea	7	
	[-]	
Inland waterway	19	
	7	
Rail	19	
	7	
Road	19	
	7	
Passenger transport (international)		
Air	0	
Sea	0	
Inland waterway	7	
	0	
Rail	19	
	7	
Road	19	
	7	
Travel agencies	19	
	[m]	
Hotels	7	
Take away	7	

Bars and cafés		
Bars and cafés	19	
Night clubs	19	
Alcoholic beverages	19	
Consumption on board ships, aircraft or trains		
Goods		
Services		
Cut flowers and plants		
Decorative use	7	
Food production	7	
Immovable property		
Social Housing (category 10/Annex III)	19	
Renovation and repairing (category 10a/Annex III)	19	
Building land	[ex]	
Supplies of new buildings	[ex]	
Construction work on new buildings	19	
Agricultural Inputs		
Pesticides and plant protection materials	19	
Fertilisers	19	
	7	on biological (not chemical) fertilizers
Treatment of waste and waste water	[-]	
	19	
Collection of household waste, ...	[-]	
	19	
Arrangements for the taxation of gold		
Ingots and bars	[ex]	
	19	
	19	
Coins (currency)	7	
	[ex]	
	19	
Jewellery, gold plate, medals, tools	7	
Services supplied by lawyers	19	
Taxation of works of art, collector's items and antiques		
Works of art, collector's items and antiques	19	
	[m]	
Rate on importation (Article 103 of the Directive 2006/112/EC)	7	The reduced rate applies on works of art and collector's items
	19	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	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 or the territory of Büsingen.

ESTONIA

	Category	VAT-Rate	Comments
1	Foodstuffs	20	
2	Water supplies	20	
3	Pharmaceutical products	9	
4	Medical equipment	9	
	Childrens car seats	20	
5	Transport of passengers (+see n° VI)	20 0	
	Books	9	
	Books on other physical means of support	20	
6	Newspapers	9	Newspapers and periodicals containing mainly publicity, private advertisements or erotic/pornographic material are at 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	
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
Alcoholic beverages		
Spirits	20	
Wine	20	
Beer	20	
Non-alcoholic beverages		
Mineral water	20	
Lemonade	20	
Fruit juices	20	
Clothing		
Adults	20	
Children	20	
Children nappies	20	
Footwear		
Adults	20	
Children	20	
Tobacco	20	
Hifi-Video	20	

Computer, smartphones	20	
E-books	20	
Household electrical appliances	20	
Furniture	20	
Furs	20	
Jewels	20	
Telecommunication services		
Phone/ fax/ telex/etc.	20	
Pay TV/ cable TV	20	
TV licence	20	
Energy products		
Natural gas	20	
Electricity	20	
District heating	20	
Firewood	20	
Timber for industrial use	20	
Petroleum products		
Petrol (unleaded)	20	
Diesel fuel	20	
LPG	20	
Heating oil	20	
Lubricants	20	
Motor vehicles	20	
Passenger transport (domestic)		
Air	20	
Sea	20	
Inland waterway	20	
Rail	20	
Road	20	
Passenger transport (international)		
Air	0	
Sea	0	
Inland waterway	0	
Rail	0	
Road	0	
Travel agencies	20	
	[m]	
Hotels	9	
Take away	20	
Bars and cafés		
Bars and cafés	20	
Night clubs	20	
Alcoholic beverages	20	
Consumption on board ships, aircraft or trains		
Goods		
Services		
Cut flowers and plants		
Decorative use	20	
Food production	20	
Immovable property		
Social Housing (category 10/Annex III)	20	
Renovation and repairing (category 10a/Annex III)	20	
Building land	20	
Supplies of new buildings	20	
Construction work on new buildings	20	
Agricultural inputs		
Pesticides and plant protection materials	20	
Fertilisers	20	
Treatment of waste and waste water	20	
Collection of household waste, etc.	20	
Arrangements for the taxation of gold		
Ingots and bars	[ex]	
	20	
Coins (currency)	[ex]	
Jewellery, gold plate, medals, tools	20	
Services supplied by lawyers	20	

Taxation of works of art, collector's items and antiques		
Works of art, collector's items and antiques	20	
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	

IRELAND

	Category	VAT-Rate	Comments
1	Foodstuffs	0	livestock and live horses normally intended for use in the preparation of foodstuffs
		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	Used for human or animal oral consumption, excluding medicine which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets.
		13.5	Non-oral contraceptive products.
		23	Includes products used for human or animal non-oral consumption such as injections, infusions, liniments, ointments etc.
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
		23	
	Childrens car seats	13.5	
5	Transport of passengers (+see n° VI)	[ex]	
6	Books	0	
	Books on other physical means of support	23	
	Newspapers	9	
	Periodicals	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)
	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

11	Agricultural inputs	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	9 [ex]	All beverages are excluded Catering services supplied to patients in a hospital or students at their school
13	Admission to sporting events	[ex]	
14	Use of sporting facilities	9	
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]	
		13.5	
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]	Other 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	
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
Alcoholic beverages		
<i>Spirits</i>	23	
<i>Wine</i>	23	
<i>Beer</i>	23	
Non-alcoholic beverages		
<i>Mineral water</i>	23	
<i>Lemonade</i>	23	
<i>Fruit juices</i>	23	
Clothing		
<i>Adults</i>	23	
<i>Children</i>	0	
<i>Children nappies</i>	0	
Footwear		
<i>Adults</i>	23	
<i>Children</i>	0	
Tobacco	23	
Hifi-Video	23	
Computer, smartphones	23	
E-books	23	
Household electrical appliances	23	
Furniture	23	
Furs	23	
Jewels	23	
Telecommunication services		
<i>Phone/ fax/ telex/etc.</i>	23	
<i>Pay TV/ cable TV</i>	23	
<i>TV licence</i>	[ex]	
Energy products		
<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	

Petroleum products		
Petrol (unleaded)	23	
Diesel fuel	23	
LPG	23	
Heating oil	13.5	
Lubricants	23	
Motor vehicles	23	
Passenger transport (domestic)		
Air	[ex]	
Sea	[ex]	
Inland waterway	[ex]	
Rail	[ex]	
Road	[ex]	
Passenger transport (international)		
Air	0	
Sea	0	
Inland waterway	0	
Rail	0	
Road	0	
Travel agencies	23	
	[m]	
Hotels	9	
Take away	9	
Bars and cafés		
Bars and cafés	9	
	23	
Night clubs	23	
Alcoholic beverages	23	
Consumption on board ships, aircraft or trains		
Goods		
Services		
Cut flowers and plants		
Decorative use	13.5	
Food production	0	
Immovable property		
Social Housing (category 10/Annex III)	13.5	
Renovation and repairing (category 10a/Annex III)	13.5	
	[ex]	
Building land	13.5	Building land that has been subjected to development
Supplies of new buildings	13.5	
Construction work on new buildings	13.5	
Agricultural inputs		
Pesticides and plant protection materials	23	
Fertilisers	0	supplies of certain fertilisers in units of not less than 10 kg
	23	
Treatment of waste and waste water	[-]	
	13.5	
Collection of household waste, ...	[-]	
	13.5	
Arrangements for the taxation of gold		
Ingots and bars	[ex]	
	23	
Coins (currency)	[ex]	
Jewellery, gold plate, medals, tools	23	
Services supplied by lawyers	23	
Taxation of works of art, collector's items and antiques		
	13.5	applies on works of art and on antiques
Works of art, collector's items and antiques	23	
	[m]	
Rate on importation (Article 103 of the Directive 2006/112/EC)	13.5	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	13.5	

Parking rate of 13.5% applicable to:

1. Energy for heating and light
2. Movable property used in the construction and maintenance of immovable property
3. Supply of immoveable property
4. Services consisting of the routine cleaning of immoveable property
5. Repair and maintenance of movable property
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
10. Works of art and antiques
11. Short-term hire (less than 5 weeks) 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.
12. Driving schools
13. Professional services supplied by veterinary surgeons

The rate of 4,8% applicable to:

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

Zero rate is applicable to:

- 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.
- Supplies of some food and drink intended for human consumption (excluding certain products such as alcoholic beverages, manufactured beverages, ice-cream, confectionery,
- Supplies of seeds, plants, trees, etc. used for food production
- Supplies of certain fertilisers in units of not less than 10 kg
- 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.
- Supplies of orally administered medicines for human consumption
- Supplies of orally administered medicines for animal consumption excluding medicine which is packaged, sold or
- Supplies of certain articles of feminine hygiene
- 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)
- 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 and night-lights that are white and cylindrical, excluding candles and night-lights that are decorated, spiralled, tapered or perfumed.
- Services provided by the Commissioners of Irish Lights in connection with the operation of lightships, lighthouses or other navigational aids.
- Life saving services provided by the Royal National Lifeboat Institution including the organisation and maintenance of the lifeboat service.

GREECE

	Category	VAT-Rate	Comments
1	Foodstuffs	13 24	
2	Water supplies	[ex] 24	Irrigation water provided by specific public entities of public and private law (not publicly owned companies) and local self-administration authorities
3	Pharmaceutical products	6 13 24	Vaccines for humans and medicines for human use (excluding goods of headings 3002, 3005 or 3006 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 use 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	
5	Transport of passengers (+see n° VI)	24	
6	Books	6 24	Printed books belonging to the tariff headings EX 4901 and EX 4903
	Books on other physical means of support	24	
	Newspapers	6 24	Printed newspapers and periodicals, of the tariff heading 4902, are subject to the reduced VAT rate (6%) even if they are illustrated or contain advertisements. However, when these are not of this tariff code, or are digitalized (i.e. CD) or even downloaded from the internet, then these are subject to the standard VAT rate (23%)
	Periodicals	6 24	
7	Admission to cultural services (shows, cinema, theatre)	24 6	
	Admission to amusement parks	24	Theatre tickets
8	Pay TV/ cable TV	[ex] 24	Services provided by public radio and public TV, excluding those of a commercial nature
	TV licence	[]	
9	Writers, composers, etc.	24	
10	Social housing	24 [ex]	
10a	Renovation and repairing of private dwellings (*)	24	Exemption granted for first private dwelling
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)
12	Hotel accommodation	24	
12a	Restaurant and catering services	13	
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	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	24	
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
Alcoholic beverages		
Spirits	24	
Wine	24	
Beer	24	
Non-alcoholic beverages		
Mineral water	13	
Lemonade	24	
Fruit juices	24	
Clothing		
Adults	24	
Children	24	
Children nappies	24	
Footwear		
Adults	24	
Children	24	
Tobacco	24	
Hifi-Video	24	
Computer, smartphones	24	
E-books	24	
Household electrical appliances	24	
Furniture	24	
Furs	24	
Jewels	24	
Telecommunication services		
Phone/ fax/ telex/etc.	24	
Pay TV/ cable TV	[ex]	
TV licence	[-]	
Energy products		
Natural gas	13	
Electricity	13	
District heating	13	
Firewood	24	
Timber for industrial use	24	
Petroleum products		
Petrol (unleaded)	24	
Diesel fuel	24	
LPG	24	
Heating oil	24	
Lubricants	24	
Motor vehicles	24	
Passenger transport (domestic)		
Air	24	
Sea	24	
Inland waterway	24	
Rail	24	
Road	24	
Passenger transport (international)		
Air	0	
Sea	0	
Inland waterway	24	
Rail	24	
Road	24	
Travel agencies	24	
	[m]	
Hotels	13	
Take away	13	
	24	

Bars and cafés		
Bars and cafés	24	
Night clubs	24	
Alcoholic beverages	24	
Consumption on board ships, aircraft or trains		
Goods		
Services		
Cut flowers and plants		
Decorative use	24	
Food production	13	
Immovable property		
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 ² 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	
Agricultural inputs		
Pesticides and plant protection materials	24	
Fertilisers	24	
Treatment of waste and waste water		
	24	
Collection of household waste, ...	24	
	[-]	These services are out of scope of VAT when supplied by public authorities
Arrangements for the taxation of gold		
Ingots and bars	[ex]	
Coins (currency)	[ex]	
Jewellery, gold plate, medals, tools	24	
Services supplied by lawyers	24	
Taxation of works of art, collectors items and antiques		
Works of art, collectors 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 may apply rates up to 30% lower than the corresponding rate applied in the mainland to the following islands: Chios, Cyclades, Dodecanese, Lesbos, Northern Sporades, Samos and Samothrace. The lower rates currently applied in the Greek Islands are 4%, 9% and 17%.

The following islands are excluded from the application of these lower rates:

Thira, Mykonos, Naxos, Paros, Rhodes, Skiathos (since 01/10/2015); Syros, Andros, Tinos, Milos, Kea, Antiparos, Sifnos, Karpathos, Alonissos, Thassos and Skiros (since 01/06/2016); Skopelos, Amorgos, Ios, Kythnos, Serifos, Sikinos, Anafi, Kimolos, Folegandros, Irakleia, Donoussa, Thirasia, Schinoussa, Koufonisia, Dilos (since 01/01/2017).

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

SPAIN

	Category	VAT-Rate	Comments
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 official preparations. Medical products for veterinary uses; napkins, tampons, panty liners, condoms and other non-medical contraception.
4	Medical equipment for disabled persons	4 10 21	Vehicles for persons with reduced 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.
5	Transport of passengers (+see n° VI)	10	
6	Books Books on other physical means of support Newspapers Periodicals	4 21 4 21 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.
7	Admission to cultural services (shows, cinema, theatre) Admission to amusement parks	[ex] 21 21	Supplied by bodies governed by public law or by other organisations that can qualify as charitable under the Member State legislation
8	Pay TV/ cable TV TV licence	21 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 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.
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	The amateur sports 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.
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
Alcoholic beverages		
<i>Spirits</i>	21	
<i>Wine</i>	21	
<i>Beer</i>	21	
Non-alcoholic beverages		
<i>Mineral water</i>	10	
<i>Lemonade</i>	10	
<i>Fruit juices</i>	10	
Clothing		
<i>Adults</i>	21	
<i>Children</i>	21	
<i>Children nappies</i>	21	
Footwear		
<i>Adults</i>	21	
<i>Children</i>	21	
Tobacco	21	
Hifi-Video	21	
Computer, smartphones	21	
E-books	21	
Household electrical appliances	21	
Furniture	21	
Furs	21	
Jewels	21	
Telecommunication services		
<i>Phone/ fax/ telex/etc.</i>	21	
<i>Pay TV/ cable TV</i>	21	
<i>TV licence</i>	21	

Energy products		
Natural gas	21	
Electricity	21	
District heating	21	
Firewood	21	
Timber for industrial use	21	
Petroleum products		
Petrol (unleaded)	21	
Diesel fuel	21	
LPG	21	
Heating oil	21	
Lubricants	21	
Motor vehicles	21	
Passenger transport (domestic)		
Air	10	
Sea	10	
Inland waterway	10	
Rail	10	
Road	10	
Passenger transport (international)		
Air	0	
Sea	0	
Inland waterway	10	
Rail	10	
Road	10	
Travel agencies	21	
	[m]	
Hotels	10	
Take away	10	
Bars and cafés		
Bars and cafés	10	
Night clubs	10	
Alcoholic beverages	10	
Consumption on board ships, aircraft or trains		
Goods		
Services		
Cut flowers and plants		
Decorative use	21	
Food production	10	
Immovable property		
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 10	See above at "Social Housing"
Agricultural Inputs		
Pesticides and plant protection materials	10	
Fertilisers	10	
Treatment of waste and waste water	10	
Collection of household waste, ...	10	
Arrangements for the taxation of gold		
Ingot and bars	[ex] 0 21	
Coins (currency)	[ex] 0 21	
Jewellery, gold plate, medals, tools	21	
Services supplied by lawyers	21	
Taxation of works of art, collector's items and antiques		
Works of art, collector's items and antiques	21	
Rate on importation (Article 103 of the Directive 2006/112/EC)	10	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	10	

The rate of 4% applicable to:

- Some food products
- Some pharmaceuticals
- Some books (including free supplement)
- Books on other physical means of support
- Some newspapers
- Some periodicals
- Some construction works on new buildings
- Some social services

Geographical features of the application of VAT in the EU:

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

FRANCE

	Category	VAT-Rate	Comments
1	Foodstuffs	2.1 5.5 10 20	Livestock intended for use as foodstuff to non-taxable persons including farmers taxed under the special flat-rate scheme 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 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
2	Water supplies	5.5	
3	Pharmaceutical products	2.1 5.5 10 20	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. Products used for women's hygiene protection 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
4	Medical equipment for disabled persons	5.5	
	Childrens car seats	20	
5	Transport of passengers (+see n° VI)	10	
6	Books	5.5 20	Books which have a pornographic character or which may incite violence
	Books on other physical means of support	5.5 20	
	Newspapers	2.1 20	20% applies to books, newspapers and periodicals containing mainly publicity, private advertisements, obscene or pornographic material;
	Periodicals	2.1 20	2.1% also applies to digital press
7	Admission to cultural services (shows, cinema, theatre)	2.1 5.5 10 20	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, only for the first 140 performances 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 Admission to other cultural services (e.g. fairs, zoological and botanical gardens, museums, monuments, caves and sites, cultural exhibitions)
	Admission to amusement parks	10 20	Amusement parks which do not illustrate any cultural topic
8	Pay TV/ cable TV	10	
	TV licence	2.1	
9	Writers, composers, etc.	5.5	
10	Social housing	5.5 10 20	Buildings and connected operations covered by social policy program
10a	Renovation and repairing of private dwellings (*)	10 20	Renovation and repairing of private dwellings completed since at least 2 years
10b	Window cleaning and cleaning in private households	10 20	If the associated works are also at reduced rate and if they concern dwellings completed since more than 2 years
11	Agricultural inputs	10 20	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
12	Hotel accommodation	10	
12a	Restaurant and catering services	5.5 10	School canteines 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	20 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 (**)	5.5 10	
21	Hairdressing	20	

GOODS and SERVICES	VAT-Rate	Comments
Alcoholic beverages		
Spirits	20	
Wine	20	
Beer	20	
Non-alcoholic beverages		
Mineral water	5.5 10	if the container allows for conservation for immediate consumption
Lemonade	5.5 10	if the container allows for conservation for immediate consumption
Fruit juices	5.5 10	if the container allows for conservation for immediate consumption
Clothing		
Adults	20	
Children	20	
Children nappies	20	
Footwear		
Adults	20	
Children	20	
Tobacco	20	
Hifi-Video	20	
Computer, smartphones	20	
E-books	5.5 20	Books, newspapers and periodicals containing mainly publicity, private advertisements, obscene or pornographic material
Household electrical appliances	20	
Furniture	20	
Furs	20	
Jewels	20	
Telecommunication services		
Phone/ fax/ telex/etc.	20	
Pay TV/ cable TV	10	
TV licence	2.1	
Energy products		
Natural gas	20 5.5	
Electricity	20 5.5	
District heating	5.5 20	Provided that it is at least 50 % from renewable energies
Firewood	10	
Timber for industrial use	20	
Petroleum products		
Petrol (unleaded)	20	
Diesel fuel	20	
LPG	20	
Heating oil	20	
Lubricants	20	
Motor vehicles	20	
Passenger transport (domestic)		
Air	10	
Sea	10	
Inland waterway	10	
Rail	10	
Road	10	
	0	The zero rate only applies to transport from and to another country of groups of at least ten foreign travellers

Passenger transport (international)		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	10	
<i>Rail</i>	0	
<i>Road</i>	10	
	[ex]	
Travel agencies	20	
	[m]	
Hotels	10	
Take away	10	
Bars and cafés		
<i>Bars and cafés</i>	10	Except supply of alcoholic beverages
<i>Night clubs</i>	10	Except supply of alcoholic beverages
<i>Alcoholic beverages</i>	20	
Consumption on board ships, aircraft or trains		
<i>Goods</i>		
<i>Services</i>		
Cut flowers and plants		
<i>Decorative use</i>	10	
<i>Food production</i>	5.5	
Immovable property		
<i>Social Housing (category 10/Annex III)</i>	5.5	Buildings and connected operations covered by social policy program
	10	
	20	
	5.5	Buildings and connected operations covered by social policy programs
<i>Renovation and repairing (category 10a/Annex III)</i>	5.5	
	10	
	20	Renovation and repairing of private dwellings completed since at least 2 years
<i>Building land</i>	20	
<i>Supplies of new buildings</i>	20	
<i>Construction work on new buildings</i>	20	
Agricultural inputs		
<i>Pesticides and plant protection materials</i>	10	
	20	
<i>Fertilisers</i>	10	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
	20	
	20	
Treatment of waste and waste water	10	
	20	
Collection of household waste, ...	10	
Arrangements for the taxation of gold		
<i>Ingots and bars</i>	[ex]	
	20	
<i>Coins (currency)</i>	[ex]	
	20	
<i>Jewellery, gold plate, medals, tools</i>	20	
Services supplied by lawyers	20	
Taxation of works of art, collector's items and antiques		
<i>Works of art, collector's items and antiques</i>	20	
	[m]	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	5.5	
	5.5	Supply of works of art by their creator or his successors in title.
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	10	
		Supply of works of art, on an occasional basis

The rate of 2,1% applies to:

- Livestock intended for use as foodstuff to non-taxable persons including farmers taxed under the special flat-rate scheme
- Some pharmaceuticals
- Some newspapers
- Some periodicals
- Television licence fees
- Admission to cultural services, shows - 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 some shows, sales of live meat and charcuterie animals to persons 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%: certain work on immovable property, agricultural equipment, certain supplies of furnished lodging, and 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 and the rates of 1.05 % and 1.75 %, respectively (on the first performances of certain shows and certain sales of animals for slaughter and meat).

c) Monaco

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

CROATIA

	Category	VAT-Rate	Comments
1	Foodstuffs	5 13 25	all types of bread and milk (pasteurised, homogenised and condensed milk excluding chocolate milk and milk products) and substitute for mother's milk edible animal or vegetable fats and oils, food for infants and processed cereal-based food for infants and young children white sugar from cane or beet
2	Water supplies	13 25	Supply of water (excluding bottled water and other packaging of water)
3	Pharmaceutical products	5 25	Medicines that are prescribed by a doctor and have the approval of the competent authority for medicines and medical products
4	Medical equipment for disabled persons	5 25	Only applies to the supply of pharmaceuticals and medical aids for the exclusive personal use of the disabled in accordance with the Law on Health Insurance
	Children's car seats	25	
5	Transport of passengers (+see n° VI)	25	
	Books	5	Books with professional, scientific, artistic, cultural and educational content; pedagogical textbooks as well as textbooks for primary, secondary and tertiary education
	Books on other physical means of support	5	
6	Newspapers	5 13 25	Daily printed newspapers issued by publishers having a status of media, excluding newspapers with more than 50% of the content used for advertising Newspapers other than daily published newspapers unless more than 50% of content is used for advertising
	Periodicals	5 13 25	Only to science magazines Magazines other than science magazines unless more than 50 % of content is used for advertising
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] 25	Public radio and TV broadcasting, excluding those of a commercial nature, are exempt
	TV licence	N/A	
9	Writers, composers etc.	[ex] 25	If the income earned by a self-employed artist, composer etc. is more than KN 230.000 for the prior financial year
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	13	
12a	Restaurant and catering services	25	
13	Admission to sporting events	25	

14	Use of sporting facilities	[ex]	Supply of services 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	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	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
Alcoholic beverages		
<i>Spirits</i>	25	
<i>Wine</i>	25	
<i>Beer</i>	25	
Non-alcoholic beverages		
<i>Mineral water</i>	25	
<i>Lemonade</i>	25	
<i>Fruit juices</i>	25	
Clothing		
<i>Adults</i>	25	
<i>Children</i>	25	
<i>Children nappies</i>	25	
Footwear		
<i>Adults</i>	25	
<i>Children</i>	25	
Tobacco	25	
Hifi-Video	25	
Computer, smartphones	25	
E-books	25	
Household electrical appliances	25	
Furniture	25	
Furs	25	
Jewels	25	
Telecommunication services		
<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
	25	
<i>TV licence</i>	N/A	
Energy products		
<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	

Petroleum products		
Petrol (unleaded)	25	
Diesel fuel	25	
LPG	25	
Heating oil	25	
Lubricants	25	
Motor vehicles	25	
Passenger transport (domestic)		
Air	25	
Sea	25	
Inland waterway	N/A	
Rail	25	
Road	25	
Passenger transport (international)		
Air	0	
Sea	0	
Inland waterway	N/A	
Rail	25	
Road	25	
Travel agencies	25	
	[m]	
Hotels	13	
Take away	25	
Bars and cafés		
Bars and cafés	13	Only for serving non-alcoholic drinks and beverages, wine and beer
	25	
Night clubs	13	Only for serving non-alcoholic drinks and beverages, wine and beer
	25	
Alcoholic beverages	13	Only for serving wine and beer
	25	
Consumption on board ships, aircraft or trains		
Goods		
Services		
Cut flowers and plants		
Decorative use	25	
Food production	25	
Immovable property		
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	
Agricultural inputs		
Pesticides and plant protection materials	25	
Fertilisers	25	
Treatment of waste and waste water	25	
Collection of household waste etc.	25	
Arrangements for the taxation of gold		
	[ex]	
	25	
Coins (currency)	[ex]	
	25	
Jewellery, gold plate, medals, tools	25	
Services supplied by lawyers	25	
Taxation of works of art, collector's items and antiques		
Works of art, collector's items and antiques	25	
	[m]	
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)	N/A	

ITALY

	Category	VAT-Rate	Comments
1	Foodstuffs	4 5 10	
2	Water supplies	10	
3	Pharmaceutical products	10 22	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.
4	Medical equipment for disabled persons	4 22	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
	Childrens car seats	22	
5	Transport of passengers (+see n° VI)	10 [ex]	
6	Books	4 22 4 22 4 22	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 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.
	Books on other physical means of support	22 4	
	Newspapers	4 22 4	
	Periodicals	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 10	Non-luxury housing in accordance with the criteria set forth by Decree of the Minister of Public Works N° 218 of 2 August 1969
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 Phytosanitary 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	5 22 [ex]	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
Alcoholic beverages		
<i>Spirits</i>	22	
<i>Wine</i>	22	
<i>Beer</i>	22	
Non-alcoholic beverages		
<i>Mineral water</i>	22	
<i>Lemonade</i>	22	
<i>Fruit juices</i>	22	
Clothing		
<i>Adults</i>	22	
<i>Children</i>	22	
<i>Children nappies</i>	22	
Footwear		
<i>Adults</i>	22	
<i>Children</i>	22	
Tobacco	22	
Hifi-Video	22	
Computer, smartphones	22	
E-books	4 22	e-books which have an ISBN (International Standard Book Number)
Household electrical appliances	22	
Furniture	22	
Furs	22	

Jewels	22	
Telecommunication services		
<i>Phone/ fax/ telex/etc.</i>	22	
<i>Pay TV/ cable TV</i>	22	
<i>TV licence</i>	4	
Energy products		
<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	
Petroleum products		
<i>Petrol (unleaded)</i>	22	
<i>Diesel fuel</i>	22	
<i>LPG</i>	22	
<i>Heating oil</i>	22	
<i>Lubricants</i>	22	
Motor vehicles	22	
	4	On vehicles for the use of the disabled
	[m]	The margin scheme applies to second-hand cars
Passenger transport (domestic)		
<i>Air</i>	10	
<i>Sea</i>	10	
<i>Inland waterway</i>	10	
<i>Rail</i>	10	
	[ex]	
<i>Road</i>	10	
	[ex]	
Passenger transport (international)		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
<i>Rail</i>	0	
<i>Road</i>	0	
Travel agencies	22	
	[m]	
Hotels	10	
Take away	10	
Bars and cafés		
<i>Bars and cafés</i>	10	
<i>Night clubs</i>	22	
<i>Alcoholic beverages</i>	10	
Consumption on board ships, aircraft or trains		
<i>Goods</i>		
<i>Services</i>		
Cut flowers and plants		
<i>Decorative use</i>	10	
<i>Food production</i>	10	

Immovable property		
<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	
Agricultural Inputs		
<i>Pesticides and plant protection materials</i>	22	
<i>Fertilisers</i>	4	On organisms used in organic agriculture
Treatment of waste and waste water	10	Raising and discharge of water, used by remediation and irrigation consortia
	22	
Collection of household waste, ...	10	
Arrangements for the taxation of gold		
<i>Ingots and bars</i>	[ex] 22	
<i>Coins (currency)</i>	[ex] 22	
<i>Jewellery, gold plate, medals, tools</i>	22	
Services supplied by lawyers	22	
Taxation of works of art, collector's items and antiques		
<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 rate of 4% applicable to:

- Some food products
- 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 IBSN (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.
- Supply of new buildings (only for first housing)
- Construction work on new buildings (only for first housing)
- Pesticides, natural and artificial fertilizers 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

	Category	VAT-Rate	Comments
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	
6	Books Books on other physical means of support Newspapers Periodicals	5 19 5 5	
7	Admission to cultural services (shows, cinema, theatre) Admission to amusement parks	[ex] 5 5	
8	Pay TV/ cable TV TV licence	19 N/A	
9	Writers, composers, etc.	5	
10	Social housing	5	
10a	Renovation and repairing of private dwellings (*)	5	
10b	Window cleaning and cleaning in private households	19	
11	Agricultural inputs	5 19	
12	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	19 5	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	5	
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 Shoes and leather goods Clothing and household linen	19 19 19	
20	Domestic care services (**)	19	
21	Hairdressing	5	

GOODS and SERVICES	VAT-Rate	Comments
Alcoholic beverages		
<i>Spirits</i>	19	
<i>Wine</i>	19	
<i>Beer</i>	19	
Non-alcoholic beverages		
<i>Mineral water</i>	5	
<i>Lemonade</i>	5	
<i>Fruit juices</i>	5	
Clothing		
<i>Adults</i>	19	
<i>Children</i>	19	
<i>Children nappies</i>	19	
Footwear		
<i>Adults</i>	19	
<i>Children</i>	19	

Tobacco	19	
Hifi-Video	19	
Computer, smartphones	19	
E-books	19	
Household electrical appliances	19	
Furniture	19	
Furs	19	
Jewels	19	
Telecommunication services		
<i>Phone/ fax/ telex/etc.</i>	19	
<i>Pay TV/ cable TV</i>	19	
<i>TV licence</i>	N/A	
Energy products		
<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	
Petroleum products		
<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	
Motor vehicles	19	
Passenger transport (domestic)		
<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	
Passenger transport (international)		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	N/A	
<i>Rail</i>	N/A	
<i>Road</i>	0	
Travel agencies	19	
	[m]	
Hotels	9	
Take away	5	
	19	soft drinks and alcoholic beverages
Bars and cafés		
<i>Bars and cafés</i>	19	
	9	cafés
<i>Night clubs</i>	19	
<i>Alcoholic beverages</i>	19	
Consumption on board ships, aircraft or trains		
<i>Goods</i>	0	on international flights
<i>Services</i>	9	on intracommunity flights
	19	
Cut flowers and plants		
<i>Decorative use</i>	19	
<i>Food production</i>	5	
Immovable property		
<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	
Agricultural Inputs		
<i>Pesticides and plant protection materials</i>	5	
<i>Fertilisers</i>	5	
Treatment of waste and waste water	5	
Collection of household waste, ...	5	
	[-]	
Arrangements for the taxation of gold		
<i>Ingots and bars</i>	[ex]	
<i>Coins (currency)</i>	[ex]	
<i>Jewellery, gold plate, medals, tools</i>	19	

Services supplied by lawyers	19	
Taxation of works of art, collector's items and antiques		
<i>Works of art, collector's items and antiques</i>	5	
<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 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	21 12	
2	Water supplies	21	
3	Pharmaceutical products	12	
4	Medical equipment for disabled persons Children's car seats	12 21	
5	Transport of passengers (+see n° VI)	12 [ex]	Transport of schoolchildren conducted by carriers licensed specially for this reason
6	Books Books on other physical means of support Newspapers Periodicals	12 21 12 12	
7	Admission to cultural services (shows, cinema, theatre) Admission to amusement parks	[ex] 21 21	Admissions to cinema (film shows)
8	Pay TV/ cable TV TV licence	21 [-]	
9	Writers, composers, etc.	[ex]	
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]	
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]	
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	

GOODS and SERVICES	VAT-Rate	Comments
Alcoholic beverages		
<i>Spirits</i>	21	
<i>Wine</i>	21	
<i>Beer</i>	21	
Non-alcoholic beverages		
<i>Mineral water</i>	21	
<i>Lemonade</i>	21	
<i>Fruit juices</i>	21	
Clothing		
<i>Adults</i>	21	
<i>Children</i>	21	
<i>Children nappies</i>	21	

Footwear		
Adults	21	
Children	21	
Tobacco	21	
Hifi-Video	21	
Computer, smartphones	21	
E-books	21	
Household electrical appliances	21	
Furniture	21	
Furs	21	
Jewels	21	
Telecommunication services		
Phone/ fax/ telex/etc.	21	
Pay TV/ cable TV	21	
TV licence	[-]	
Energy products		
Natural gas	21	
Electricity	21	
District heating	12	
Firewood	21	
Timber for industrial use	21	
Petroleum products		
Petrol (unleaded)	21	
Diesel fuel	21	
LPG	21	
Heating oil	21	
Lubricants	21	
Motor vehicles	21	
Passenger transport (domestic)		
Air	12	
Sea	12	
Inland waterway	12	
Rail	12	
Road	12	
Passenger transport (international)		
Air	0	
Sea	0	
Inland waterway	0	
Rail	0	
Road	0	
Travel agencies	21	
	[m]	
Hotels	21	
Take away	21	
Bars and cafés		
Bars and cafés	21	
Night clubs	21	
Alcoholic beverages	21	
Consumption on board ships, aircraft or trains		
Goods		
Services		
Cut flowers and plants		
Decorative use	21	
Food production	21	
Immovable property		
Social Housing (category 10/Annex III)	21	
Renovation and repairing (category 10a/Annex III)	21	
Building land	21	
Supplies of new buildings	21	To the first supply of new building
Construction work on new buildings	21	
Agricultural inputs		
Pesticides and plant protection materials	21	
Fertilisers	21	

Treatment of waste and waste water	21	
Collection of household waste, ...	22	
Arrangements for the taxation of gold		
<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	
Services supplied by lawyers	21	
Taxation of works of art, collector's items and antiques		
<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	Certain prescription medicaments not reimbursed that cost over EUR 300; 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
		21	
4	Medical equipment for disabled persons	5	
	Childrens car seats	21	
5	Transport of passengers (+see n° VI)	9	Public passenger transportation services on regular routes
		21	
6	Books	9	
	Books on other physical means of support	21	
	Newspapers	9	
	Periodicals	9	
7	Admission to cultural services (shows, cinema, theatre)	[ex]	Supplied by non-profit making legal persons
		21	
	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]	Supplied by non-profit making legal persons
		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]	
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]	
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
Alcoholic beverages		
<i>Spirits</i>	21	
<i>Wine</i>	21	
<i>Beer</i>	21	
Non-alcoholic beverages		
<i>Mineral water</i>	21	
<i>Lemonade</i>	21	
<i>Fruit juices</i>	21	
Clothing		
<i>Adults</i>	21	
<i>Children</i>	21	
<i>Children nappies</i>	21	
Footwear		
<i>Adults</i>	21	
<i>Children</i>	21	
Tobacco	21	
Hifi-Video	21	
Computer, smartphones	21	
E-books	21	
Household electrical appliances	21	
Furniture	21	
Furs	21	
Jewels	21	
Telecommunication services		
<i>Phone/ fax/ telex/etc.</i>	21	
<i>Pay TV/ cable TV</i>	21	
<i>TV licence</i>	21	
Energy products		
<i>Natural gas</i>	21	
<i>Electricity</i>	21	
<i>District heating</i>	9	
<i>Firewood</i>	21	
<i>Timber for industrial use</i>	21	
Petroleum products		
<i>Petrol (unleaded)</i>	21	
<i>Diesel fuel</i>	21	
<i>LPG</i>	21	
<i>Heating oil</i>	21	
<i>Lubricants</i>	21	
Motor vehicles	21	
Passenger transport (domestic)		
<i>Air</i>	21 9	Public passenger transportation services on regular routes
<i>Sea</i>	21 9	
<i>Inland waterway</i>	21 9	
<i>Rail</i>	21 9	
<i>Road</i>	21 9	
Passenger transport (international)		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
<i>Rail</i>	0	
<i>Road</i>	0	
Travel agencies	21 [m]	
Hotels	9	
Take away	21	
Bars and cafés		
<i>Bars and cafés</i>	21	
<i>Night clubs</i>	21	
<i>Alcoholic beverages</i>	21	
Consumption on board ships, aircraft or trains		
<i>Goods</i>		
<i>Services</i>		
Cut flowers and plants		
<i>Decorative use</i>	21	
<i>Food production</i>	21	

Immovable property		
<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	
<i>Construction work on new buildings</i>	21	
Agricultural Inputs		
<i>Pesticides and plant protection materials</i>	21	
<i>Fertilisers</i>	21	
Treatment of waste and waste water	21	
Collection of household waste, ...	21	
Arrangements for the taxation of gold		
<i>Ingots and bars</i>	[ex] 21	
<i>Coins (currency)</i>	[ex] 21	
<i>Jewellery, gold plate, medals, tools</i>	21	
Services supplied by lawyers	21	
Taxation of works of art, collector's items and antiques		
<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	

LUXEMBOURG

	Category	VAT-Rate	Comments
1	Foodstuffs	3	
2	Water supplies	3	
3	Pharmaceutical products	3	Pharmaceutical products, prefabricated drugs and medicines for human use; veterinary medicines; compounded drugs; products used for contraception
		17	
4	Medical equipment for disabled persons	3	Therapeutic goods; medical equipment for the disabled
	Children's car seats	17	
5	Transport of passengers (+see n° VI)	[ex]	
		3	
6	Books	3	other than those with content exclusively for adults
	Books on other physical means of support	3	other than those with content exclusively for adults
	Newspapers	3	
	Periodicals	3	other than those with content exclusively for adults
7	Admission to cultural services (shows, cinema, theatre)	3	
	Admission to amusement parks	3	
8	Pay TV/ cable TV	3	Reception of radio and TV broadcasting services other than those whose content is exclusively for adults, regardless of the electronic communications network used
	TV licence	17	
		N/A	
9	Writers, composers, etc.	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	Products under H.S. code 38.08 excluded: 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)
		17	
12	Hotel accommodation	3	
12a	Restaurant and catering services	3	
		17	Alcoholic beverages are subject to the standard rate
13	Admission to sporting events	3	
		[ex]	
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
Alcoholic beverages		
Spirits	17	
Wine	14	ABV ≤ 13%
	17	
Beer	17	
Non-alcoholic beverages		
Mineral water	3	
Lemonade	3	
Fruit juices	3	
Clothing		
Adults	17	
Children	3	
Children nappies	17	
Footwear		
Adults	17	
Children	3	
Tobacco	17	
Hifi-Video	17	
Computer, smartphones	17	

E-books	17	
Household electrical appliances	17	
Furniture	17	
Furs	17	
Jewels	17	
Telecommunication services		
Phone/ fax/ telex/etc.	17	
Pay TV/ cable TV	3	The reception of broadcasting and television services other than those whose content is exclusively for adults, regardless of the electronic communications network used
	17	
TV licence	N/A	
Energy products		
Natural gas	8	
Electricity	8	
District heating	8	
Firewood	8	
Timber for industrial use	17	
Petroleum products		
Petrol (unleaded)	17	
Diesel fuel	17	
LPG	8	
Heating oil	14	
Lubricants	17	
Motor vehicles	17	
Passenger transport (domestic)		
Air	3	
Sea	N/A	
Inland waterway	3	
Rail	3	
Road	3	
Passenger transport (international)		
Air	0	
Sea	N/A	
Inland waterway	0	
Rail	0	
Road	0	
Travel agencies	17	
	[m]	
Hotels	3	
Take away	3	
Bars and cafés		
Bars and cafés	3	
Night clubs	3	
Alcoholic beverages	17	
Consumption on board ships, aircraft or trains		
Goods	3	
	17	
Services	3	
	17	
Cut flowers and plants		
Decorative use	8	
Food production	3	
Immovable property		
Social Housing (category 10/Annex III)	N/A	
Renovation and repairing (category 10a/Annex III)	N/A	
Building land	[ex]	
	[ex]	
Supplies of new buildings	3	Only housing used by the owner, for his own use, as principal dwelling
Construction work on new buildings	3	Only housing used by the owner, for his own use, as principal dwelling
	17	
Agricultural inputs		
Pesticides and plant protection materials	17	
Fertilisers	3	
Treatment of waste and waste water	3	
Collection of household waste, ...	3	
Arrangements for the taxation of gold		
Ingots and bars	[ex]	
	17	
Coins (currency)	[ex]	
	17	
Jewellery, gold plate, medals, tools	17	
Services supplied by lawyers	17	
Taxation of works of art, collector's items and antiques		
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 with an ABV of 13% or less, with the exception of sparkling wines, liqueur wines and fortified wines
2. 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 matter, commercial and similar catalogues; tourism publications
5. Heat, cooling and steam, with the exception of heat provided by heating networks
6. Safe custody and administration of securities
7. Administration of credit and credit guarantees by a person or organisation other than that granting the credit

The rate of 3% applies to:

1. Food products (human and animal food)
2. Beverages, non-alcoholic: Mineral water/lemonade/fruit juices/tea
3. Water distribution
4. Pharmaceuticals:
 - 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 for disabled persons:
 - 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. Passenger transport
7. Books (content not exclusively for advertising or for adults)
8. Books on other physical means of support (content not exclusively for advertising or for adults)
9. Newspapers
10. Periodicals (content not exclusively for advertising or for adults)
11. Admission to cultural services, shows (cinema, theatre, sports)
12. Reception of radio and TV broadcasting services (content not exclusively for advertising or for adults)
13. Royalties
14. Some agricultural inputs (H.S. code 38.08 excluded)
15. Raw wool
16. Hotel accommodation, letting of places on camping sites and provision of holiday accommodation
17. Restaurant and catering services (alcoholic beverages excluded)
18. Use of sports installations
19. Supplies by undertakers and cremation services
20. Treatment of waste and waste water
21. Collection of household waste
22. Supply of new buildings (housing used by the owner, for his own use, as principal dwelling)
23. 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)
24. Construction work on new buildings (housing used by the owner, for his own use, as principal dwelling)
25. 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 18 27	As of 1 January 2014, 5% applies to certain live pig, and its meat in bulk; as of 1 January 2015, 5% applies also to certain live cattle, sheep, lamb, goat, and their meat in bulk, as of 1 January 2016, 5% applies also to pork (not solely in bulk); as of 1 January 2017, 5% applies to fresh milk, eggs and poultry. milk products (excluding mother's milk); dairy products; flavoured milk; and products containing cereals, flour, starch, or milk
2	Water supplies	27	
3	Pharmaceutical products	5 27	Only 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)
4	Medical equipment for disabled persons	5 27	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 (excepting aids under cat. 09 18 14 06 ISO), electric wheelchair, feeding tube
	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 27	certain open air concerts
	Admission to amusement parks	27	
8	Pay TV/ cable TV	[ex] 27	Services provided by public radio and public TV
	TV licence	[ex] 27	Services provided by public radio and public TV
9	Writers, composers, etc.	27	
10	Social housing	5	Total net surface is not more than 150 m2 or 300 m2 for real estate with a single apartment
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	18 27	restaurants
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
21	Hairdressing	27	

GOODS and SERVICES	VAT-Rate	Comments
Alcoholic beverages		
<i>Spirits</i>	27	
<i>Wine</i>	27	
<i>Beer</i>	27	
Non-alcoholic beverages		
<i>Mineral water</i>	27	
<i>Lemonade</i>	27	
<i>Fruit juices</i>	27	
Clothing		
<i>Adults</i>	27	
<i>Children</i>	27	
<i>Children nappies</i>	27	
Footwear		
<i>Adults</i>	27	
<i>Children</i>	27	
Tobacco	27	
Hifi-Video	27	
Computer, smartphones	27	
E-books	27	
Household electrical appliances	27	
Furniture	27	
Furs	27	
Jewels	27	
Telecommunication services		
<i>Phone/ fax/ telex/etc.</i>	27	
<i>Pay TV/ cable TV</i>	27	
<i>TV licence</i>	27	
Energy products		
<i>Natural gas</i>	27	
<i>Electricity</i>	27	
<i>District heating</i>	5	
<i>Firewood</i>	27	
<i>Timber for industrial use</i>	27	
Petroleum products		
<i>Petrol (unleaded)</i>	27	
<i>Diesel fuel</i>	27	
<i>LPG</i>	27	
<i>Heating oil</i>	27	
<i>Lubricants</i>	27	
Motor vehicles	27	
Passenger transport (domestic)		
<i>Air</i>	27	
<i>Sea</i>	N/A	
<i>Inland waterway</i>	27	
<i>Rail</i>	27	
<i>Road</i>	27	

Passenger transport (international)		
Air	0	
Sea	N/A	
Inland waterway	0	
Rail	0	
Road	0	
Travel agencies	27 [m]	
Hotels	18	
Take away	18 27	
Bars and cafés		
Bars and cafés	27	
Night clubs	27	
Alcoholic beverages	27	
Consumption on board ships, aircraft or trains		
Goods		
Services		
Cut flowers and plants		
Decorative use	27	
Food production	27	
Immovable property		
Social Housing (category 10/Annex III)	27 5	On an occasional basis
Renovation and repairing (category 10a/Annex III)	27	
Building land	27	
Supplies of new buildings	27 5	On an occasional basis
Construction work on new buildings	27	
Agricultural inputs		
Pesticides and plant protection materials	27	
Fertilisers	27	
Treatment of waste and waste water	27	
Collection of household waste, ...	27	
Arrangements for the taxation of gold		
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		
Works of art, collector's items and antiques	27 [m]	
Rate on importation (Article 103 of the Directive 2006/112/EC)	27	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	27 [-]	On an occasional basis

MALTA

	Category	VAT-Rate	Comments
1	Foodstuffs	0	Some confectionery are at 5%
2	Water supplies	[ex]	
3	Pharmaceutical products	0	
4	Medical equipment for disabled persons	5	
	Childrens car seats	18	
5	Transport of passengers (+see n° VI)	0	Transport of passengers by the Scheduled Public Bus Service. Other transport of passengers, e.g. a taxi service, is at 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	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	
	Shoes and leather goods	5	
	Clothing and household linen	5	
20	Domestic care services (**)	5	
21	Hairdressing	18	

GOODS and SERVICES	VAT-Rate	Comments
Alcoholic beverages		
Spirits	18	
Wine	18	
Beer	18	
Non-alcoholic beverages		
Mineral water	18	
Lemonade	18	
Fruit juices	18	
Clothing		
Adults	18	
Children	18	
Children nappies	18	

Footwear		
Adults	18	
Children	18	
Tobacco	18	
Hifi-Video	18	
Computer, smartphones	18	
E-books	18	
Household electrical appliances	18	
Furniture	18	
Furs	18	
Jewels	18	
Telecommunication services		
Phone/ fax/ telex/etc.	18	
Pay TV/ cable TV	18	
TV licence	[-]	
Energy products		
Natural gas	[-]	If supplied by Public Authority: outside the scope in cylinders
	18	
Electricity	5	
District heating	18	
Firewood	18	
Timber for industrial use	18	
Petroleum products		
Petrol (unleaded)	18	
Diesel fuel	18	
LPG	18	
Heating oil	18	
Lubricants	18	
Motor vehicles	18	
Passenger transport (domestic)		
Air	0	
Sea	0	
Inland waterway	N/A	
Rail	N/A	
Road	0	
	18	
Passenger transport (international)		
Air	0	
Sea	0	
Inland waterway	N/A	
Rail	N/A	
Road	N/A	
Travel agencies	18	
	[m]	
Hotels	7	
Take away	18	
Bars and cafés		
Bars and cafés	18	
Night clubs	18	
Alcoholic beverages	18	
Consumption on board ships, aircraft or trains		
Goods		
Services		
Cut flowers and plants		
Decorative use	18	
Food production	0	
Immovable property		
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	
Agricultural inputs		
Pesticides and plant protection materials	18	
Fertilisers	18	
Treatment of waste and waste water	18	
Collection of household waste, ...	18	

Arrangements for the taxation of gold		
<i>Ingots and bars</i>	0	
<i>Coins (currency)</i>	[ex]	
Jewellery, gold plate, medals, tools	18	
Services supplied by lawyers	18	
Taxation of works of art, collector's items and antiques		
<i>Works of art, collector's items and antiques</i>	18	
<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>	18	

Zero rate is applicable to:

- 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
- 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 pharmaceuticals, medicines only where prescribed

NETHERLANDS

	Category	VAT-Rate	Comments
1	Foodstuffs	6	
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
	Childrens 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 (*)	21 6	Insulating, painting, plastering and decorating of homes that are older than 2 years
10b	Window cleaning and cleaning in private households	21 6	The carry out cleaning works inside buildings
11	Agricultural inputs	6	

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	6 [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	21 [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	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	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
Alcoholic beverages		
<i>Spirits</i>	21	
<i>Wine</i>	21	
<i>Beer</i>	21	
Non-alcoholic beverages		
<i>Mineral water</i>	6	
<i>Lemonade</i>	6	
<i>Fruit juices</i>	6	
Clothing		
<i>Adults</i>	21	
<i>Children</i>	21	
<i>Children nappies</i>	21	
Footwear		
<i>Adults</i>	21	
<i>Children</i>	21	
Tobacco	21	
Hifi-Video	21	
Computer, smartphones	21	
E-books	21	
Household electrical appliances	21	
Furniture	21	
Furs	21	
Jewels	21	
Telecommunication services		
<i>Phone/ fax/ telex/etc.</i>	21	
<i>Pay TV/ cable TV</i>	21	
<i>TV licence</i>	[ex]	
Energy products		
<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	
Petroleum products		
<i>Petrol (unleaded)</i>	21	
<i>Diesel fuel</i>	21	
<i>LPG</i>	21	
<i>Heating oil</i>	21	
<i>Lubricants</i>	21	

Motor vehicles	21	
Passenger transport (domestic)		
<i>Air</i>	21	
<i>Sea</i>	6	
<i>Inland waterway</i>	6	
<i>Rail</i>	6	
<i>Road</i>	6	
Passenger transport (international)		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	6	
<i>Rail</i>	6	
<i>Road</i>	6	
Travel agencies	21 [m]	
Hotels	6	
Take away	6	
Bars and cafés		
<i>Bars and cafés</i>	6	
<i>Night clubs</i>	6	
<i>Alcoholic beverages</i>	21	
Consumption on board ships, aircraft or trains		
<i>Goods</i>		
<i>Services</i>		
Cut flowers and plants		
<i>Decorative use</i>	6 21	
<i>Food production</i>	6	
Immovable property		
<i>Social Housing (category 10/Annex III)</i>	21	
<i>Renovation and repairing (category 10a/Annex III)</i>	6 21	Insulating, painting, plastering and decorating of homes that are older than 2 years
<i>Building land</i>	21	
<i>Supplies of new buildings</i>	21	
<i>Construction work on new buildings</i>	21	
Agricultural inputs		
<i>Pesticides and plant protection materials</i>	21	
<i>Fertilisers</i>	21	
Treatment of waste and waste water	21	
	[-]	
Collection of household waste, ...	21	If the collection concerns industrial waste, both private enterprises and public authorities ought to charge a rate of 21%
Arrangements for the taxation of gold		
<i>Ingots and bars</i>	21	
<i>Coins (currency)</i>	0	
<i>Jewellery, gold plate, medals, tools</i>	21	
Services supplied by lawyers	21	
Taxation of works of art, collector's items and antiques		
<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

	Category	VAT-Rate	Comments
1	Foodstuffs	10	
2	Water supplies	10	
3	Pharmaceutical products	10	
4	Medical equipment for disabled persons	20	
	Childrens 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] 13	as from 1.5.2016
	Admission to amusement parks	13	as from 1.5.2016
8	Pay TV/ cable TV	10	
	TV licence	10	
9	Writers, composers, etc.	20 13	The turnover from working as an artist
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 13	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
12	Hotel accommodation	13	as from 1.5.2016
12a	Restaurant and catering services	10	
13	Admission to sporting events	13	
14	Use of sporting facilities	20 [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	10 [ex]	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
Alcoholic beverages		
<i>Spirits</i>	20	
	20	
<i>Wine</i>	13	Wine from farm production carried out by the producing farmer
<i>Beer</i>	20	
Non-alcoholic beverages		
<i>Mineral water</i>	20	
<i>Lemonade</i>	20	
<i>Fruit juices</i>	20	
Clothing		
<i>Adults</i>	20	
<i>Children</i>	20	
<i>Children nappies</i>	20	
Footwear		
<i>Adults</i>	20	
<i>Children</i>	20	
Tobacco	20	
Hifi-Video	20	
Computer, smartphones	20	
E-books	20	
Household electrical appliances	20	
Furs	20	
Furniture	20	
Jewels	20	
Telecommunication services		
<i>Phone/ fax/ telex/etc.</i>	20	
<i>Pay TV/ cable TV</i>	10	
<i>TV licence</i>	10	
Energy products		
<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	
Petroleum products		
<i>Petrol (unleaded)</i>	20	
<i>Diesel fuel</i>	20	
<i>LPG</i>	20	
<i>Heating oil</i>	20	
<i>Lubricants</i>	20	
Motor vehicles	20	
Passenger transport (domestic)		
<i>Air</i>	13	
<i>Sea</i>	N/A	
<i>Inland waterway</i>	10	
<i>Rail</i>	10	
<i>Road</i>	10	
Passenger transport (international)		
<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	
Travel agencies	20 [m]	
Hotels	13	as from 1.5.2016
Take away	10	
Bars and cafés		
<i>Bars and cafés</i>	20	
<i>Night clubs</i>	20	
<i>Alcoholic beverages</i>	20	
Consumption on board ships, aircraft or trains		
<i>Goods</i>		
<i>Services</i>		
Cut flowers and plants		
<i>Decorative use</i>	13	
<i>Food production</i>	10	

Immovable property		
<i>Social Housing (category 10/Annex III)</i>	20	
<i>Renovation and repairing (category 10a/Annex III)</i>	20	
<i>Building land</i>	[ex]	
<i>Supplies of new buildings</i>	[ex]	
<i>Construction work on new buildings</i>	20	
Agricultural Inputs		
<i>Pesticides and plant protection materials</i>	20	
<i>Fertilisers</i>	13	animal or vegetable fertilisers (except guano), whether or not mixed together (but not chemically treated)
	20	
Treatment of waste and waste water	10	
Collection of household waste, ...	10	
Arrangements for the taxation of gold		
<i>Ingots and bars</i>	[ex]	
<i>Coins (currency)</i>	[ex]	
	20	
<i>Jewellery, gold plate, medals, tools</i>	20	
Services supplied by lawyers	20	
Taxation of works of art, collector's items and antiques		
<i>Works of art, collector's items and antiques</i>	20	
	[m]	
<i>Rate on importation (Article 103 of the Directive 2006/112/EC)</i>	13	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	13	

The parking rate of 13% applies to:

1. 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 fruits and vegetables, dairy products
		8	e.g. fresh citrus fruits, nuts (except for walnuts and hazelnuts), preserved fruit and fruit based products, dried vegetables, some pastry goods
		23	e.g. sweets, alcoholic beverages, mineral water
2	Water supplies	8	
3	Pharmaceutical products	8	
4	Medical equipment for disabled persons	8	
	Childrens car seats	8	
5	Transport of passengers (+see n° VI)	8	
6	Books	5	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)
		23	
	Periodicals	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)
		23	
7	Admission to cultural services (shows, cinema, theatre)	8	
	Admission to amusement parks	8	
8	Pay TV/ cable TV	8	
		23	Services related to rental of audio and video content on-demand
	TV licence	23	
9	Writers, composers, etc.	8	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
		[ex]	
10	Social housing	8	Single-family houses up to 300m2, 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	Seeds
		8	Fertilisers, plant protection products, feeding stuffs, agricultural (and animal husbandry) services, forestry, fishery services unless exempt under flat-rate scheme for farmers provisions
		23	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]	Social help provided by authorised entities and domestic care for disabled, elder, chronically ill people
		23	
21	Hairdressing	8	

GOODS and SERVICES	VAT-Rate	Comments
Alcoholic beverages		
Spirits	23	
Wine	23	
Beer	23	
Non-alcoholic beverages		
Mineral water	23	
Lemonade	23	
Fruit juices	5	Fruit juices in which the mass content of fruit juice accounts for at least 20% of the ingredients
	23	Carbonated drinks
Clothing		
Adults	23	
Children	23	
Children nappies	8	Disposable diapers
	23	Cloth diapers
Footwear		
Adults	23	
Children	23	
Tobacco	23	
Hifi-Video	23	
Computer, smartphones	23	
E-books	23	
Household electrical appliances	23	
Furniture	23	
Furs	23	
Jewels	23	

Telecommunication services		
<i>Phone/ fax/ telex/etc.</i>	23	
<i>Pay TV/ cable TV</i>	8	
<i>TV licence</i>	23	
Energy products		
<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	
Petroleum products		
<i>Petrol (unleaded)</i>	23	
<i>Diesel fuel</i>	23	
<i>LPG</i>	23	
<i>Heating oil</i>	23	
<i>Lubricants</i>	23	
Motor vehicles	23	
Passenger transport (domestic)		
<i>Air</i>	8	
<i>Sea</i>	8	
<i>Inland waterway</i>	8	
<i>Rail</i>	8	
<i>Road</i>	8	
Passenger transport (international)		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	8	
<i>Rail</i>	0	
<i>Road</i>	8	
Travel agencies	23	
	[m]	
Hotels	8	
	8	e.g. sandwiches, pizza, burger, chips
Take away	23	Coffee, tea, carbonated drinks, mineral water
Bars and cafés		
	8	Restaurant services
<i>Bars and cafés</i>	23	Coffee, tea, mineral water, alcoholic beverages
<i>Night clubs</i>	23	
<i>Alcoholic beverages</i>	23	
Consumption on board ships, aircraft or trains		
<i>Goods</i>	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
<i>Services</i>	0	Services supplied during international transport
	8	Restaurant and catering services
Cut flowers and plants		
<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

Immovable property		
<i>Social Housing (category 10/Annex III)</i>	8	Single-family houses up to 300m2, 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, 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, flats up to 150m2)
	23	
Agricultural Inputs		
<i>Pesticides and plant protection materials</i>	8	
<i>Fertilisers</i>	8	
Treatment of waste and waste water	8	
Collection of household waste, ...	8	
Arrangements for the taxation of gold		
<i>Ingots and bars</i>	[ex] 23	
<i>Coins (currency)</i>	[ex] 23	
<i>Jewellery, gold plate, medals, tools</i>	23	
Services supplied by lawyers	23	
Taxation of works of art, collector's items and antiques		
<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

	Category	VAT-Rate	Comments
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	
		23	
4	Medical equipment for disabled persons	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
	Childrens 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
		23	
	Books on other physical means of support	6	
		23	
	Newspapers	6	
		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.	23	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 bodies with non-profit making ends; 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
		[ex]	

		[ex]	
10	Social housing	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	Certain forestry services (cleaning and cultural intervention services in populations, performed in agricultural and forestry undertakings); 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. 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. 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
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	23 [ex]	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 [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	6 [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	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
Alcoholic beverages		
<i>Spirits</i>	23	
<i>Wine</i>	13	
<i>Beer</i>	23	
Non-alcoholic beverages		
<i>Mineral water</i>	13	
<i>Lemonade</i>	23	
<i>Fruit juices</i>	6	
Clothing		
<i>Adults</i>	23	
<i>Children</i>	23	
<i>Children nappies</i>	6	
Footwear		
<i>Adults</i>	23	
<i>Children</i>	23	
Tobacco	23	
Hifi-Video	23	
Computer, smartphones	23	
E-books	23	
Household electrical appliances	23	
Furniture	23	
Furs	23	
Jewels	23	
Telecommunication services		
<i>Phone/ fax/ telex/etc.</i>	23	
<i>Pay TV/ cable TV</i>	23	
<i>TV licence</i>	6	
Energy products		
<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	

Petroleum products		
<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	
Motor vehicles	23	
Passenger transport (domestic)		
<i>Air</i>	6	
<i>Sea</i>	6	
<i>Inland waterway</i>	6	
<i>Rail</i>	6	
<i>Road</i>	6	
Passenger transport (international)		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
<i>Rail</i>	0	
<i>Road</i>	0	
Travel agencies	23 [m]	
Hotels	6	
Take away	13	
Bars and cafés		
Bars and cafés	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	
Consumption on board ships, aircraft or trains		
<i>Goods</i>	6	
	13	
	23	
<i>Services</i>	13	
	23	
Cut flowers and plants		
<i>Decorative use</i>	6	
<i>Food production</i>	6	

Immovable property		
<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	
Agricultural inputs		
<i>Pesticides and plant protection materials</i>	6	
<i>Fertilisers</i>	6	
	23	
Treatment of waste and waste water	6	Supplies of services related to cleaning public streets, as well as the collection, storage, transport, evaluation and disposal of waste.
Collection of household waste, ...	[-]	
	6	
Arrangements for the taxation of gold		
<i>Ingots and bars</i>	[ex] 23	
<i>Coins (currency)</i>	[ex] 23	
<i>Jewellery, gold plate, medals, tools</i>	23	
	23	
Services supplied by lawyers	6	Supplies within the framework of legal aid or self appointment of a lawyer ; automatic designation; supplies relating to labour law
Taxation of works of art, collector's items and antiques		
<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	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	23	
	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 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

	Category	VAT-Rate	Comments
1	Foodstuffs	9	
2	Water supplies	9	
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
	Childrens 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	
	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
		19	
12a	Restaurant and catering services	9	Excluding alcoholic beverages other than draft beer (Combined Nomenclature Code 22 03 00 10)
		19	
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
Alcoholic beverages		
<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	
Non-alcoholic beverages		
<i>Mineral water</i>	9	
<i>Lemonade</i>	9	
<i>Fruit juices</i>	9	
Clothing		
<i>Adults</i>	19	
<i>Children</i>	19	
<i>Children nappies</i>	19	
Footwear		
<i>Adults</i>	19	
<i>Children</i>	19	
Tobacco	19	
Hifi-Video	19	
Computer, smartphones	19	
E-books	19	
Household electrical appliances	19	
Furniture	19	
Furs	19	
Jewels	19	
Telecommunication services		
<i>Phone/ fax/ telex/etc.</i>	19	
	19	
<i>Pay TV/ cable TV</i>	[ex]	Public radio and TV broadcasting, excluding those of a commercial nature
<i>TV licence</i>	19	
Energy products		
<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	
Petroleum products		
<i>Petrol (unleaded)</i>	19	
<i>Diesel fuel</i>	19	
<i>LPG</i>	19	
<i>Heating oil</i>	19	
<i>Lubricants</i>	19	
Motor vehicles	19	
Passenger transport (domestic)		
<i>Air</i>	19	
<i>Sea</i>	19	
<i>Inland waterway</i>	19	
<i>Rail</i>	19	
<i>Road</i>	19	
Passenger transport (international)		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
<i>Rail</i>	0	
<i>Road</i>	0	
Travel agencies	19	
	[m]	
Hotels	19	
Take away	19	

Bars and cafés		
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	
Consumption on board ships, aircraft or trains		
Goods	9	
	19	Alcoholic beverages
Services	9	
	19	Alcoholic beverages other than draft beer
Cut flowers and plants		
Decorative use	19	
Food production	9	Plants used for human or animal consumption and in the preparation of foodstuffs
	19	
Immovable property		
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	
Agricultural Inputs		
Pesticides and plant protection materials	9	
Fertilisers	9	
Treatment of waste and waste water	19	
Collection of household waste, ...	19	
Arrangements for the taxation of gold		
Ingots and bars	[ex]	
Coins (currency)	19	
Jewellery, gold plate, medals, tools	19	
Services supplied by lawyers	19	
Taxation of works of art, collector's items and antiques		
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

	Category	VAT-Rate	Comments
1	Foodstuffs	9.5	
2	Water supplies	9.5	
3	Pharmaceutical products	9.5	
4	Medical equipment for disabled persons	9.5	
	Childrens 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	22	
		[ex]	Public radio and TV broadcasting, excluding those of a commercial nature
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	22	
		9.5	applies to the preparation of meals
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	22	
		[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
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	

GOODS and SERVICES	VAT-Rate	Comments
Alcoholic beverages		
<i>Spirits</i>	22	
<i>Wine</i>	22	
<i>Beer</i>	22	
Non-alcoholic beverages		
<i>Mineral water</i>	9.5	
<i>Lemonade</i>	9.5	
<i>Fruit juices</i>	9.5	

Clothing		
Adults	22	
Children	22	
Children nappies	22	
Footwear		
Adults	22	
Children	22	
Tobacco	22	
Hifi-Video	22	
Computer, smartphones	22	
E-books	22	
Household electrical appliances	22	
Furniture	22	
Furs	22	
Jewels	22	
Telecommunication services		
Phone/ fax/ telex/etc.	22	
Pay TV/ cable TV	22	
TV licence	[ex]	Public radio and TV broadcasting, excluding those of a commercial nature
Energy products		
Natural gas	22	
Electricity	22	
District heating	22	
Firewood	22	
Timber for industrial use	22	
Petroleum products		
Petrol (unleaded)	22	
Diesel fuel	22	
LPG	22	
Heating oil	22	
Lubricants	22	
Motor vehicles	22	
Passenger transport (domestic)		
Air	9.5	
Sea	9.5	
Inland waterway	9.5	
Rail	9.5	
Road	9.5	
Passenger transport (international)		
Air	0	
Sea	0	
Inland waterway	N/A	
Rail	0	
Road	9.5	
Travel agencies	22 [m]	
Hotels	9.5	
Take away	22 9.5	for the preparation of meals
Bars and cafés		
Bars and cafés	22	
Night clubs	22	
Alcoholic beverages	22	
Consumption on board ships, aircraft or trains		
Goods		
Services		
Cut flowers and plants		
Decorative use	9.5	
Food production	9.5	
Immovable property		
Social Housing (category 10/Annex III)	9.5	
Renovation and repairing (category 10a/Annex III)	9.5	
Building land	22	

<i>Supplies of new buildings</i>	22	Supply of construction and maintenance
	9.5	Supplies of new residential housing as part of a social policy
<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
	9.5	Construction, renovation and alteration of residential housing as part of a social policy; renovation and repairing of private households
Agricultural inputs		
<i>Pesticides and plant protection materials</i>	9.5	
<i>Fertilisers</i>	9.5	
Treatment of waste and waste water	9.5	
Collection of household waste, ...	9.5	
Arrangements for the taxation of gold		
<i>Ingots and bars</i>	22	
<i>Coins (currency)</i>	[ex]	
<i>Jewellery, gold plate, medals, tools</i>	22	
Services supplied by lawyers	22	
Taxation of works of art, collector's items and antiques		
<i>Works of art, collector's items and antiques</i>	22 [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

	Category	VAT-Rate	Comments
1	Foodstuffs	20 10	
2	Water supplies	20	
3	Pharmaceutical products	10	
4	Medical equipment for disabled persons ----- Children's car seats	10 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	20 [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	20 [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
Alcoholic beverages		
Spirits	20	
Wine	20	
Beer	20	
Non-alcoholic beverages		
Mineral water	20	
Lemonade	20	
Fruit juices	20	
Clothing		
Adults	20	
Children	20	
Children nappies	20	

Footwear		
Adults	20	
Children	20	
Tobacco	20	
Hifi-Video	20	
Computer, smartphones	20	
E-books	20	
Household electrical appliances	20	
Furniture	20	
Furs	20	
Jewels	20	
Telecommunication services		
Phone/ fax/ telex/etc.	20	
Pay TV/ cable TV	[ex]	
TV licence	20	
	[ex]	
Energy products		
Natural gas	20	
Electricity	20	
District heating	20	
Firewood	20	
Timber for industrial use	20	
Petroleum products		
Petrol (unleaded)	20	
Diesel fuel	20	
LPG	20	
Heating oil	20	
Lubricants	20	
Motor vehicles	20	
Passenger transport (domestic)		
Air	20	
Sea	N/A	
Inland waterway	20	
Rail	20	
Road	20	
Passenger transport (international)		
Air	0	
Sea	N/A	
Inland waterway	0	
Rail	0	
Road	0	
Travel agencies	20	
	[m]	
Hotels	20	
Take away	20	
Bars and cafés		
Bars and cafés	20	
Night clubs	20	
Alcoholic beverages	20	
Consumption on board ships, aircraft or trains		
Goods		
Services		
Cut flowers and plants		
Decorative use	20	
Food production	20	
Immovable property		
Social Housing (category 10/Annex III)	20	
Renovation and repairing (category 10a/Annex III)	20	
	20	
Building land	[ex]	If building land is supplied together with construction which is exempt from VAT
Supplies of new buildings	20	
Construction work on new buildings	20	
Agricultural inputs		
Pesticides and plant protection materials	20	
Fertilisers	20	
Treatment of waste and waste water	20	
Collection of household waste, ...	20	

Arrangements for the taxation of gold		
<i>Ingots and bars</i>	[ex]	
<i>Coins (currency)</i>	[ex]	
Jewellery, gold plate, medals, tools	20	
Services supplied by lawyers	20	
Taxation of works of art, collector's items and antiques		
<i>Works of art, collector's items and antiques</i>	20 [m]	
<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	

FINLAND

	Category	VAT-Rate	Comments
1	Foodstuffs	14	
2	Water supplies	24	
3	Pharmaceutical products	10	
4	Medical equipment for disabled persons	24	
	Children's car seats	[ex]	
5	Transport of passengers (+see n° VI)	24	
6	Books	10	
	Books on other physical means of support	24	
	Newspapers	10	newspapers and periodicals provided that they are sold on subscription for a period of at least one month
	Periodicals	24	
		10	
		24	
7	Admission to cultural services (shows, cinema, theatre)	10	
	Admission to amusement parks	10	
8	Pay TV/ cable TV	24	
	TV licence	10	
9	Writers, composers, etc.	[ex]	Copyright royalties collected by copyright organisations
		10	
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	
13	Admission to sporting events	10	
		[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	
	Domestic care services (**)	24	
20		24	
21	Hairdressing	24	

GOODS and SERVICES	VAT-Rate	Comments
Alcoholic beverages		
Spirits	24	
Wine	24	
Beer	24	
Non-alcoholic beverages		
Mineral water	14	
Lemonade	14	
Fruit juices	14	
Clothing		
Adults	24	
Children	24	
Children nappies	24	

Footwear		
Adults	24	
Children	24	
Tobacco	24	
Hifi-Video	24	
Computer, smartphones	24	
E-books	24	
Household electrical appliances	24	
Furniture	24	
Furs	24	
Jewels	24	
Telecommunication services		
Phone/ fax/ telex/etc.	24	
Pay TV/ cable TV	24	
TV licence	10	
Energy products		
Natural gas	24	
Electricity	24	
District heating	24	
Firewood	24	
Timber for industrial use	24	
Petroleum products		
Petrol (unleaded)	24	
Diesel fuel	24	
LPG	24	
Heating oil	24	
Lubricants	24	
Motor vehicles	24	
Passenger transport (domestic)		
Air	10	
Sea	10	
Inland waterway	10	
Rail	10	
Road	10	
Passenger transport (international)		
Air	0	
Sea	0	
Inland waterway	0	
Rail	0	
Road	0	
Travel agencies	24	
	[m]	
Hotels	10	
Take away	14	
Bars and cafés		
Bars and cafés	24	
Night clubs	24	
Alcoholic beverages	24	
Consumption on board ships, aircraft or trains		
Goods		
Services		
Cut flowers and plants		
Decorative use	24	
Food production	14	
Immovable property		
Social Housing (category 10/Annex III)	24	
Renovation and repairing (category 10a/Annex III)	24	
Building land	[ex]	
Supplies of new buildings	[ex]	
Construction work on new buildings	24	
Agricultural inputs		
Pesticides and plant protection materials	24	
Fertilisers	24	
Treatment of waste and waste water	24	
Collection of household waste, ...	24	
Arrangements for the taxation of gold		
Ingots and bars	24	
	0	
Coins (currency)	24	
	0	
Jewellery, gold plate, medals, tools	24	

Services supplied by lawyers	24	
Taxation of works of art, collector's items and antiques		
<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	
<i>Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)</i>	24	
	10	

Zero rate is applicable 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

	Category	VAT-Rate	Comments
1	Foodstuffs	12 25	Spirits, wine, beer
2	Water supplies	25	
3	Pharmaceutical products	25 0	Medicine supplied on prescription or sold to hospitals or imported into the country to be supplied on prescription
4	Medical equipment for disabled persons ----- Children's car seats	25 [ex] 25	
5	Transport of passengers (+see n° VI)	6 0	
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
		25	
	Newspapers	6	
	Periodicals	0	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 ----- TV licence	25 [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 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	[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
Alcoholic beverages		
<i>Spirits</i>	25	
<i>Wine</i>	25	
<i>Beer</i>	25	
Non-alcoholic beverages		
<i>Mineral water</i>	12	
<i>Lemonade</i>	12	
<i>Fruit juices</i>	12	
Clothing		
<i>Adults</i>	25	
<i>Children</i>	25	
<i>Children nappies</i>	25	
Footwear		
<i>Adults</i>	25	
<i>Children</i>	25	
Tobacco	25	
Hifi-Video	25	
Computer, smartphones	25	
E-books	25	
Household electrical appliances	25	
Furniture	25	
Furs	25	
Jewels	25	
Telecommunication services		
<i>Phone/ fax/ telex/etc.</i>	25	
<i>Pay TV/ cable TV</i>	25	
<i>TV licence</i>	[ex]	
Energy products		
<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	
Petroleum products		
<i>Petrol (unleaded)</i>	25	
<i>Diesel fuel</i>	25	
<i>LPG</i>	25	
<i>Heating oil</i>	25	
<i>Lubricants</i>	25	
Motor vehicles	25	
Passenger transport (domestic)		
<i>Air</i>	6	
<i>Sea</i>	6	
<i>Inland waterway</i>	6	
<i>Rail</i>	6	
<i>Road</i>	6	
Passenger transport (international)		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
<i>Rail</i>	0	
<i>Road</i>	0	
Travel agencies	25	
	[m]	
Hotels	12	
Take away	12	
Bars and cafés		
<i>Bars and cafés</i>	25	
<i>Night clubs</i>	25	
<i>Alcoholic beverages</i>	25	

Consumption on board ships, aircraft or trains		
Goods		
Services		
Cut flowers and plants		
Decorative use	25	
Food production	25	
Immovable property		
Social Housing (category 10/Annex III)	25	
	[ex]	
Renovation and repairing (category 10a/Annex III)	25	
Building land	[ex]	
Supplies of new buildings	[ex]	
Construction work on new buildings	25	
Agricultural inputs		
Pesticides and plant protection materials	25	
Fertilisers	25	
Treatment of waste and waste water	25	
Collection of household waste, ...	25	
Arrangements for the taxation of gold		
Ingots and bars	[ex]	
	25	
Coins (currency)	[ex]	
	25	
Jewellery, gold plate, medals, tools	25	
Services supplied by lawyers	25	
Taxation of works of art, collector's items and antiques		
Works of art, collector's items and antiques	25	
Rate on importation (Article 103 of the Directive 2006/112/EC)	12	
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	12	

Zero rate is applicable to:

- 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
- Medicine supplied on prescription or sold to hospitals or imported into the country to be supplied on prescription or sold to hospitals

UNITED KINGDOM

	Category	VAT-Rate	Comments
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 5	
	Children's car seats	5	
5	Transport of passengers (+see n° VI)	0	
6	Books	0	
	Books on other physical means of support	0 20	Zero rate for supplies of talking books for the blind and handicapped but only when supplied to charities
	Newspapers	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	20 5 0	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 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
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]	
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
Alcoholic beverages		
<i>Spirits</i>	20	
<i>Wine</i>	20	
<i>Beer</i>	20	
Non-alcoholic beverages		
<i>Mineral water</i>	20	
<i>Lemonade</i>	20	
<i>Fruit juices</i>	20	
Clothing		
<i>Adults</i>	20	
<i>Children</i>	0	
<i>Children nappies</i>	0	
Footwear		
<i>Adults</i>	20	
<i>Children</i>	0	
Tobacco	20	
Hifi-Video	20	
Computer, smartphones	20	
E-books	20	
Household electrical appliances	20	
Furniture	20	
Furs	20	
Jewels	20	
Telecommunication services		
<i>Phone/ fax/ telex/etc.</i>	20	
<i>Pay TV/ cable TV</i>	20	
<i>TV licence</i>	[ex]	
Energy products		
<i>Natural gas</i>	5	
<i>Electricity</i>	5	
<i>District heating</i>	20	
<i>Firewood</i>	20	
<i>Timber for industrial use</i>	20	
Petroleum products		
<i>Petrol (unleaded)</i>	20	
<i>Diesel fuel</i>	20	
	20	
<i>LPG</i>	5	For domestic heating and deliveries of less than 2300 litres
<i>Heating oil</i>	5	
<i>Lubricants</i>	20	
Motor vehicles	20	
Passenger transport (domestic)		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
<i>Rail</i>	0	
<i>Road</i>	0	
Passenger transport (international)		
<i>Air</i>	0	
<i>Sea</i>	0	
<i>Inland waterway</i>	0	
<i>Rail</i>	0	
<i>Road</i>	0	

Travel agencies	20 [m]	
Hotels	20	
Take away	20 0	if bought on catering premises, bought elsewhere
Bars and cafés		
Bars and cafés	20	
Night clubs	20	
Alcoholic beverages	20	
Consumption on board ships, aircraft or trains		
Goods		
Services		
Cut flowers and plants		
Decorative use	20	
Food production	0	
Immovable property		
Social Housing (category 10/Annex III)	20	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 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	
	0	
Renovation and repairing (category 10a/Annex III)	20	Renovation or alteration of empty residential premises Renovation and repair of private dwellings on the Isle of Man.
	5	
Building land	[ex] 20	
Supplies of new buildings	0 20	
Construction work on new buildings	20 0	
Agricultural Inputs		
Pesticides and plant protection materials	20	
Fertilisers	20	
Treatment of waste and waste water	20 0	
Collection of household waste, ...	20	
Arrangements for the taxation of gold		
Ingots and bars	[ex] 20	
	0	
Coins (currency)	[ex] 20	
	0	
Jewellery, gold plate, medals, tools	20	
Services supplied by lawyers	20	
Taxation of works of art, collector's items and antiques		
Works of art, collector's items and antiques	20	
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)	20	

Zero rate is applicable to:

- 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)
- 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.
- Supplies of water other than water for enterprises, distilled or mineral water
- Supplies of pharmaceuticals, medicines only where prescribed
- Supplies of medical and surgical instruments, aids only to handicapped persons (excluding hearing aids, dental prostheses, spectacles, etc.)
- Supplies of children's clothing and footwear
- Supplies of books, children's painting and picture books, newspapers, periodicals, magazines, brochures, leaflets,
- Construction of buildings for residential purposes; approved alterations to listed buildings
- Sale or long lease of a new dwelling with garage or parking space
- 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 with the capacity of carrying at least 10 passengers or 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 and houseboats
- Supplies of boots and helmets for industrial use
- Supplies of motor-cycle and cycle helmets
- The issue of bank notes

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.