



## VAT RATES IN THE EUROPEAN UNION - 2017

*VAT is due on 1) goods, 2) services, 3) imports of goods from outside the European Community and 4) certain transactions between members of the EU where the vendor is equally a taxable person identified in another Member State for VAT purposes.*

### **Taxable transactions**

There shall be liable to tax 1) the supply of goods, 2) the supplies of services, 3) imports of goods from outside the European Community and 4) certain transactions between members of the European Community where the vendor is equally a taxable person duly identified for VAT purposes in another Member State.

|    | Member State | Code | Reduced | Intermediate | Standard | VAT Recovery |
|----|--------------|------|---------|--------------|----------|--------------|
| 1  | Austria      | AT   | 10%     | 13%          | 20%      | 6 months     |
| 2  | Belgium      | BE   | 6%      | 12%          | 21%      | 4 months     |
| 3  | Bulgaria     | BU   | -       | 9%           | 20%      | 6-12 months  |
| 4  | Croatia      | CR   | 5%      | 13%          | 25%      | 8 months     |
| 5  | Cyprus       | CY   | 5%      | 9%           | 19%      | 6-12 months  |
| 6  | Czech Rep    | CZ   | 10%     | 15%          | 21%      | 6 months     |
| 7  | Denmark      | DK   | -       | -            | 25%      | 5 months     |
| 8  | Estonia      | EE   | -       | 9%           | 20%      | 6-12 months  |
| 9  | Finland      | FI   | 10%     | 14%          | 24%      | 4 months     |
| 10 | France       | FR   | 2.1%    | 5.5%/10%     | 20.0%    | 2 months     |



|    |             |    |         |        |       |             |
|----|-------------|----|---------|--------|-------|-------------|
| 11 | Germany     | DE | -       | 7%     | 19%   | 3-4 months  |
| 12 | Greece      | EL | 6.0%    | 13%    | 24%   | 6-12 months |
| 13 | Hungary     | HU | 5%      | 18%/9% | 27%   | 6 months    |
| 14 | Ireland     | IE | 4.8%/9% | 13.5%  | 23%   | 3-4 months  |
| 15 | Italy       | IT | 4%/5%   | 10%    | 22%   | 18 months   |
| 16 | Latvia      | LV | -       | 12%    | 21%   | 6 months    |
| 17 | Lithuania   | LT | 5%      | 9%     | 21%   | 6-12 months |
| 18 | Luxembourg  | LX | 3%      | 8%/14% | 17%   | 4 months    |
| 19 | Malta       | MT | 5%      | 7%     | 18%   | 6-12 months |
| 20 | Netherlands | NL | -       | 6%     | 21%   | 4 months    |
| 21 | Poland      | PL | 5%      | 8%     | 23%   | 18 months   |
| 22 | Portugal    | PT | 6%      | 13%    | 23%   | 6-12 months |
| 23 | Romania     | RO | 5%      | 9%     | 24%   | 6-12 months |
| 24 | Slovenia    | SI | -       | 9.5%   | 22%   | 12 months   |
| 25 | Slovakia    | SK | -       | 10%    | 20%   | 6 months    |
| 26 | Spain       | ES | 4%      | 10%    | 21%   | 1 month     |
| 27 | Sweden      | SE | 6%      | 12%    | 25%   | 4 months    |
| 28 | UK          | UK | -       | 5%     | 20.0% | 6-8 months  |

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