



Taxud.c.1(2015) - EN

# ***VAT Rates Applied in the Member States of the European Union***

***Situation at 1<sup>st</sup> January 2015***

**I. LIST OF VAT RATES APPLIED IN THE MEMBER STATES**

| <b>Member States</b> | <b>Code</b> | <b>Super<br/>Reduced<br/>Rate</b> | <b>Reduced Rate</b> | <b>Standard<br/>Rate</b> | <b>Parking Rate</b> |
|----------------------|-------------|-----------------------------------|---------------------|--------------------------|---------------------|
| 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                       | -                   |
| Greece               | EL          | -                                 | 6,5 / 13            | 23                       | -                   |
| Spain                | ES          | 4                                 | 10                  | 21                       | -                   |
| France               | FR          | 2,1                               | 5,5 / 10            | 20                       | -                   |
| Croatia              | HR          | -                                 | 5 / 13              | 25                       | -                   |
| Ireland              | IE          | 4,8                               | 9 / 13,5            | 23                       | 13,5                |
| Italy                | IT          | 4                                 | 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                  | 20                       | 12                  |
| Poland               | PL          |                                   | 5 / 8               | 23                       | -                   |
| Portugal             | PT          | -                                 | 6 / 13              | 23                       | 13                  |
| Romania              | RO          |                                   | 5 / 9               | 24                       | -                   |
| 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)