



Overview VAT rates in Europe; As per 01-07-2016

Please find below an overview of the VAT rates in Europe and (possible) changes as announced up to date. The red text contains the most recent updates.

Country	Standard rate	Reduced rate
Austria	20%	13% (as from January 1, 2016) 10%
Belgium	21%	12%, 6%, 0%
Bulgaria	20%	9%
Croatia	25%	5%, 13%
Cyprus	19%	9%, 5%
Czech Republic	21%	15% 10%
Denmark	25%	none
Estonia	20%	9%
Finland	24%	14%, 10%, 0%
France (Mainland)	20%	10%, 5,5, 2,1%
France (Corsica)		13%, 10%, 2.10% and 0.9% specific VAT rates
France (Overseas) (DOM/COM/TOM)	8,5%	2,1%, 1,75%, 1,05%
Germany	19%	7%
Greece (Mainland)	24% (as from June 1, 2016)	13%, 6%
Greece (Mykonos, Santorini, Naxos, Paros, Rhodes and Skiathos)	24% (as from June 1, 2016)	13%, 6%
Greece (Aegean Islands)	24% (as from June 1, 2016)	13%, 6% (as from June 1, 2016)
Hungary	27%	18%; 5%



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Ireland	23%	13.5%, 9%, 4.8%, 0%
Italy	22%	10%, 5% (for the supply of particular categories of medical, welfare and educational services rendered by social cooperatives and their associations towards disadvantaged persons) 4%
Latvia	21%	12%
Lithuania	21%	9%, 5%
Liechtenstein	8%	2.5% (reduced rate), 3.8% (special rate on supplies of accommodation)
Luxembourg	17%	3% (no change), 8% 14%
Malta	18%	7%, 5%, 0%
Moldova	20%	8% , 0%
The Netherlands	21%	6%
Norway Norway Fishermes	25%	15%, 10 % The current 8 % low rate applicable for passenger transport, overnight lodging, cinema ticket etc is increased to 10 % from January 1, 2016
Poland	23%	5%, 8%
Portugal (Mainland)	23%	6%, 13%
Portugal (Azores)	18%	9% (intermediate), 4% (reduced)
Portugal (Madeira)	22%	5%, 12%
Romania	20%	9%, 5%
Slovak Republic	20%	10%
Slovenia	22%	9.5%
Spain	21%	10%, 4%
Sweden	25%	6%, 12%



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Switzerland	8%	2.5% (reduced rate), 3.8% (special rate on supplies of accommodation)
Turkey	18%	8%, 1%
United Kingdom	20%	5%, 0%

VAT is an exceptionally thorny issue, especially in major national and international activities. Filing cross-border returns, registering or making payments requires specialised knowledge. It is crucial to keep that knowledge up-to-date in order to respond to the dynamics of national and international legislation and regulation.

Grant Thornton has these specialists. Our VAT and Customs team concentrates full-time on matters involving VAT and are part of a strong international network of VAT experts. Besides performing and assessing VAT registrations and reports, we also act as a fiscal representative – for example in permit application processes or appeal procedures. Providing specific VAT training sessions for your employees is also an option. Grant Thornton's extensive international network guarantees optimal coordination of the various national fiscal regimes.

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