



Overview VAT rates in Europe; As per 01-10-2016

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, 23% until then) | 13%, 6% |
| Greece (Mykonos, Santorini, Naxos, Paros, Rhodes and Skiathos) | 24% (as from June 1, 2016, 23% until then) | 13%, 6% |
| Greece (Syros, Thasos, Andros, Tinos, Karpathos, Milos, Skyros, Alonnisos, Kea, Antiparos and Sifnos) | 24% (as from June 1, 2016, 16% until then) | 13%, 6% (as from June 1, 2016, 9% and 4% respectively until then) |
| Greece (Other Aegean Islands) | 17% (as from June 1, 2016, 16% until then) | 9 %, 4% |
| 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 | 25% | 15%, 10% |
| 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% Since January 1, 2016 the scope of goods with the reduced VAT rate (pharmaceutical products, medical equipment, books) has been extended to food (e.g. meat, bread) |
| 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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