

	Does the country apply (or plan to apply) a reduced rate of VAT to the sale of e-books downloaded over the internet ?	what's the rate applicable?	Is this provided for by an existing provision of the law?	Reference of the relevant piece of legislation.
Belgium	NO	Standard rate (21%)	YES	A draft bill has been submitted to the Belgian Senate at the end of 2010 and is apparently still analysed by the finance commission of the Senate. This draft bill concerns all books whatever the support or shape. There is absolutely no guarantee that this draft bill will be adopted.
Cyprus	NO	Standard rate (15%)	YES	Cyprus VAT Legislation
Czech Republic	NO	Standard rate (20%)	YES	Annex No. 1 to Act No. 235/2004 Coll. (VAT Act) - List of supplies of goods to which reduced rate is applied. Books, brochures, pamphlets, leaflets newspapers and journals, where advertising does not take up more than 50% of their surface, picture albums, picture books, patterns for drawing, children's drawing books, music - printed or in manuscript, cartographic printed products of all kinds, including atlases, wall maps, topographic plans and globes, excluding printed materials fully or largely intended for advertising (publicity).
Denmark	NO	Standard rate (25%)	NO	NO
Finland	NO	Standard rate (23%)	YES	Term "book" has been further defined in section 85a, subsection 3 of the Finnish VAT Act which says books subject to reduced VAT rate do not include "publications produced otherwise than by printing or by comparable means".
France	YES (1st January 2012)	5,5%	YES	Article 25 of law n° 2010-1657 modified article 278 bis of the French General Tax Code (« code général des impôts »). For all transactions that take place from January 1st 2012, the reduced rate of 5,5 % applies to books regardless of their physical support « including ones supplied by download».
Germany	NO	Standard rate (19%)	YES	the law makes a reference to the customs tariff for the definition of books (4901, 9705 00 00 and 9706 00 00 and 4903 00 00, 4904 00 00 and 4905), news papers (chapter 4902), but always except products that fall under the prohibition provided for in the "Law for Protection of Young People" (in particular pornographic works but also extremely violent content) and such primarily works for advertising purpose.
Greece	NO	Standard rate (23%)	NO	NO
Ireland	NO	Standard rate (21%)	NO	http://www.budget.gov.ie/The%20National%20Recovery%20Plan%202011-2014.pdf
Luxembourg	NO	Standard rate (15%)	NO	NO
Netherlands	NO	Standard rate (19%)	YES	6% for the supply of 'traditional books', as well as e-books stored on a physical media, for example an e-book stored on a CD-ROM or USB-storage. The supply of all other e-books, such as e-books to be downloaded, are subject to the general VAT rate of 19%.
Norwegian	NO	Standard rate (25%)	NO	NO
Poland	NO	Standard rate (23%)	YES	Art. 41 Sec. 2a in connection with Enclosure 10 Item 32 and 33 of the VAT Code; please note that the reduced 5% VAT rate applies to e-books which are not distributed through internet downloads but which are published on the discs, tapes and other means of data and which e-books are defined with application of ISBN nomenclature.
Portugal	NO	Standard rate (23%)	YES	Article 18 of the VAT Code: supply of books (except books of a pornographic or obscene character or books bind in leather or other similar fabrics) is subject to the reduced rate (6%).The same article subject electronically rendered services to the normal rate (23%). In accordance with the interpretative "oficio" 30122 issued by the Tax Administration on 07.01.2011 a distinction must be made between e-books with a physical support (the "oficio" mentions as examples CD's and DVD's) and e-books without a physical support. If they have a physical support the reduced rate is applicable, if not the normal rate is applicable.
Slovakia	NO	Standard rate (20%)	NO	NO
Spain	NO	Standard rate (18%)	YES	The tax authorities have ruled that the general rate is applicable to downloaded books but that if the book is contained in any physical support (this includes pen-drives, CD or DVD, etc.) then they benefit from a 4% rate (applicable to traditional books).
Sweden	NO	Standard rate (25%)	YES	Reduced rate apply to e-books meant for listening. Furthermore, the parliament (note not the government) has proposed to apply the reduced rate for e-books meant for read by means of some kind of digital reading device, for instance tablet, computer, smart phone etc, i.e. e-books (6 %).The present legislation just states that the reduced rate apply to, among other items, books, brochures, newspapers, magazines and similar items not intended primarily for advertising.
Swiss	NO	Standard rate (8%)	YES	Article 25 par. 2 of the law on VAT and article 51 of the ordinance on VAT which both entered into force on January 1, 2010). A new draft legislation which would introduce a single VAT rate for all taxable supplies is being discussed (already for a while) by the Swiss parliament.
UK	NO	Standard rate (20%)	NO	NO

source : "European VAT Club experts - www.vatclub.org"