List of VAT rates applied in the Member States

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Member States | Code | Super Reduced Rate | Reduced Rate | Standard Rate | PARKING RATE | Rate with effect from |
| Austria \*1 | AT | - | 10 | 20 | 13 | 1 January 2016 |
| Belgium | BE | - | 6 / 12 | 21 | 12 | 1 January 2000 |
| Bulgaria | BG |  | 9 | 20 | - | 1 April 2011 |
| Croatia | HR | - | 5 / 13 | 25 | - | 1 January 2014 |
| Cyprus | CY | - | 5 / 9 | 19 | - | 13 January 2014 |
| Czech Republic | CZ | 10 | 15 | 21 | - | 1 January 2015 |
| Denmark | DK | - | - | 25 | - | 1 January 1992 |
| Estonia | EE | - | 9 | 20 | - | 1 July 2009 |
| Finland | FI | - | 10 / 14 | 24 | - | 1 January 2013 |
| France | FR | 2,1 | 5,5 / 10 | 20 | - | 1 January 2014 |
| Germany | DE | - | 7 | 19 | - | 1 January 2007 |
| Greece (Mainland) | EL | - | 6 / 13 | 23 | - | 20 July 2015 |
| Greece (Aegean Islands) | EL | - | 4 / 9 | 16 |  | 20 July 2015 |
| Hungary | HU | - | 5 / 18 | 27 | - | 1 January 2012 |
| Ireland \*7 | IE | 4,8 | 9 / 13,5 | 23 | 13,5 | 1 January 2012 |
| Italy \*8 | IT | 4 / 5 | 10 | 22 | - | 1 January 2016 |
| Latvia | LV | - | 12 | 21 | - | 1 July 2012 |
| Lithuania | LT | - | 5 / 9 | 21 | - | 1 September 2009 |
| Luxembourg | LU | 3 | 8 | 17 | 14 | 1 January 2015 |
| Malta \*6 | MT | - | 5 / 7 | 18 | - | 1 January 2011 |
| Netherlands | NL | - | 6 | 21 | - | 1 October 2012 |
| Norway \*2 | NO | 10 | 15 | 25 |  | 1 January 2016 |
| Poland | PL |  | 5 / 8 | 23 | - | 1 January 2011 |
| Portugal | PT | 6 | 13 | 23 | 13 | 1 January 2011 |
| Portugal Madeira | PT | 5 | 12 | 22 |  | 1 April 2012 |
| Portugal Azores | PT | 4 | 9 | 18 |  | 1 July 2015 |
| Romania | RO |  | 5 / 9 | 20 | - | 1 January 2016 |
| Slovakia | SK | - | 10 | 20 | - | 1 January 2011 |
| Slovenia | SI | - | 9,5 | 22 | - | 1 July 2013 |
| Spain | ES | 4 | 10 | 21 | - | 1 September 2018 |
| Sweden \*3 | SE | - | 6 / 12 | 25 | - | 1 January 1996 |
| Switzerland \*4 | CH |  | 2.5 / 3.7 | 7,7 |  | 1 January 2012 |
| United Kingdom\*5 | UK | - | 5 | 20 | - | 4 January 2011 |

Notes

* \*1 Austria - 13% rate for special supplies and services
* \*2 Norway - has a special rate for unprocessed fish sold to or through a fish cooperative 11,11 %
* \*3 Sweden - Since 1 January 2012 restaurant and catering services are taxed at the reduced rate 12 % instead of 25 %

However, alcoholic beverages are still taxed at the standard rate of 25 %

* \*4 Switzerland - has a special rate for hotel accommodation of 3,8%
* \*5 United Kingdom - zero-rate (exemption with the right of refund) for certain goods and services, e.g. most food and children´s clothes
* \*6 Malta - zero-rate foodstuffs, pharmaceuticals
* \*7 Ireland - zero-rate books, medical products, children´s clothing
* \*8 Italy - 5% rate for services supplied by social cooperatives in the field of healthcare and social wellbeing