



VAT Rates and Thresholds in the European Union

May 2016



Moore Europe

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Correct as at 1 May 2016

Country	Standard rate (%)	Reduced Rates (%)	Reduced Rate Applies to (examples):	Registration Threshold	Non-Established Business Registration Threshold	Distance Selling Threshold	Intra-Community Acquisitions Thresholds
Austria	20	10	Foodstuffs; books; newspapers; TV services; restaurant services.	EUR 30 000	No threshold; immediate registration required	EUR 35 000	EUR 11 000
		13	Hotel accommodation; passenger transport; works of art; admission to sporting and cultural events (where not exempt); animals; certain farm-produced wine.				
Belgium	21	0	Certain passenger transport; certain newspapers.	EUR 25 000	No threshold; immediate registration required	EUR 35 000	EUR 11 200
		12	Certain foodstuffs; certain passenger transport; books; certain newspapers; admission to cultural events (where not exempt); certain social housing; hotel accommodation. Certain foodstuffs; certain social housing; restaurant services.				
Bulgaria	20	9	Hotel accommodation	BGN 50 000	BGN 50 000	BGN 70 000	BGN 20 000
Croatia	25	5	Bread & milk; books, audio & video cassettes; certain newspapers; cinema admissions; certain medicines and medical goods.	HRK 230 000	No threshold; immediate registration required	HRK 270 000	HRK 77 000
		13	Hotel and other commercial accommodation; certain magazines; restaurant services; edible oils; infant nutrition and water supply; white sugar; concert tickets.				
Cyprus	19	9	Certain foodstuffs; pharmaceutical products & vaccines; books; newspapers & magazines; admission to cultural events (where not exempt). Most domestic passenger transport; hotel accommodation; restaurant and catering services.	EUR 15 600	EUR 15 600	EUR 35 000	EUR 10 251
Czech Republic	21	10	Essential infant nutrition; books; human & veterinary medicines; certain dietary products.	CZK 1 000 000	No threshold; immediate registration required	CZK 1 140 000	CZK 326 000
		15	Foodstuffs; certain passenger transport; newspapers & magazines; admission to cultural & sporting events; medical & dental care (where not exempt); hotel accommodation; domestic heating; construction of social housing.				
Denmark	25	0	Certain passenger transport; certain newspapers.	DKK 50 000	No threshold; immediate registration required	DKK 280 000	DKK 80 000
Estonia	20	9	Books; newspapers; hotel accommodation.	EUR 16 000	No threshold; immediate registration required	EUR 35 000	EUR 10 000
Finland	24	0	Certain printing services for non-profit oriented entities.	EUR 10 000	EUR 10 000	EUR 35 000	EUR 10 000
		10	Passenger transport; books; certain newspapers; admission to cultural events; hotel accommodation.				

		14	Foodstuffs; restaurant services.				
France	20	2.1 5.5 10	Certain newspapers; certain pharmaceutical products. Certain foodstuffs; domestic care services; certain social housing. Certain foodstuffs; passenger transport; certain books; admission to certain cultural events; hotel accommodation; restaurant services.	EUR 32 900 - 34 900 (services) EUR 82 200 - 90 300 (other)	No threshold; immediate registration required	EUR 35 000	EUR 10 000
Germany	19	7	Certain foodstuffs; certain passenger transport; books; newspapers; admission to cultural events (where not exempt); flowers; hotel accommodation.	EUR 17 500 (previous year) & EUR 50 000 (current year)	No threshold; immediate registration required	EUR 100 000	EUR 12 500
Hungary	27	5 18 0 4.8	Books; newspapers, medicine, herbal drugs for retail trade, infant nutrition, medical oxygen, Braille accessories for the blind; livestock and meat; supplies of certain newly constructed residential property. Certain foodstuffs; hotel accommodation. Certain foodstuffs; books; certain children's clothes; oral medicines. Livestock.	HUF 6 000 000	No threshold; immediate registration required	EUR 35 000	EUR 10 000
Ireland	23	9 13.5	Newspapers; admission to cultural events (where not exempt); hotel accommodation; restaurant services. Immovable goods; certain foodstuffs.	EUR 37 500 (services) EUR 75 000 (goods)	No threshold; immediate registration required	EUR 35 000	EUR 41 000
Italy	22	0 4 10	Non-building land. Certain foodstuffs; certain books; newspapers. Certain foodstuffs; passenger transport (where not exempt); admission to cultural events; hotel	No threshold; immediate registration required	No threshold; immediate registration required	EUR 35 000	No threshold; immediate registration required
Latvia	21	12	Passenger transport; books; newspapers; hotel accommodation; certain medicines and medical goods; certain specialised products intended for infants; domestic heating.	EUR 50 000	No threshold; immediate registration required	EUR 35 000	EUR 10 000
Lithuania	21	5 9	Certain pharmaceutical products; medical equipment for the disabled. Certain books and newspapers; domestic heating; public transport; certain tourist accommodation.	EUR 45 000	No threshold; immediate registration required	EUR 35 000	EUR 10 000
Luxembourg	17	3 8 14	Foodstuffs; passenger transport (where not exempt); books; newspapers; admission to cultural events; hotel accommodation; restaurant services. Domestic gas & electricity; hairdressing; minor repairs to bicycles, shoes & clothing. Certain fuels; washing & cleaning products; custodian & deposit services.	EUR 25 000	No threshold; immediate registration required	EUR 100 000	EUR 10 000
Malta	18	0 5 7	Goods for human consumption (except in catering); public transport; pharmaceuticals. Books; newspapers; admission to cultural events. Hotel accommodation.	No threshold; immediate registration required	No threshold; immediate registration required	EUR 35 000	EUR 10 000
Netherlands	21	6	Foodstuffs; certain passenger transport; books; newspapers; admission to cultural events; hotel accommodation; restaurant services.	No threshold; immediate registration required	No threshold; immediate registration required	EUR 100 000	EUR 10 000
Poland	23	5 8	Certain foodstuffs; certain books. Certain foodstuffs; passenger transport; certain newspapers; admission to cultural events; medical & dental care (where not exempt); hotel accommodation; restaurant services.	PLN 150 000	No threshold; immediate registration required	PLN 160 000	PLN 50 000

Portugal	23	6 13	Certain foodstuffs; passenger transport; books; newspapers; medical & dental care (where not exempt); hotel accommodation; renovation of certain urban buildings; certain goods and services related to agricultural production. Certain foodstuffs; wine; fuel; musical, cinematic and theatrical performances; restaurant services.	EUR 10 000 OR EUR 12 500 (small retailers)	No threshold; immediate registration required	EUR 35 000	EUR 10 000
Romania	20	5 9	Social housing; books; newspapers; admission to cultural events. Hotel accommodation; human & animal foodstuffs; human and veterinary medicines; restaurant & catering services; drinking water; water for agricultural irrigation.	EUR 65 000 (RON 220 000)	No threshold; immediate registration required	EUR 35 000 (RON 118 000)	EUR 10 000 (RON 34 000)
Slovakia	20	10	Books; certain pharmaceutical and medical products; certain foodstuffs.	EUR 49 790	No threshold; immediate registration required	EUR 35 000	EUR 14 000
Slovenia	22	9.5	Foodstuffs; passenger transport; books; newspapers; admission to cultural events; hotel accommodation; certain restaurant services.	EUR 50 000	No threshold; immediate registration required	EUR 35 000	EUR 10 000
Spain	21	4 10	Certain foodstuffs; certain books; certain newspapers; medicines. Certain foodstuffs; passenger transport; seeds; waste management; hotel accommodation; most restaurant services; housing (where not exempt).	No threshold; immediate registration required	No threshold; immediate registration required	EUR 35 000	EUR 10 000
Sweden	25	0 6 12	Certain pharmaceutical products. No threshold; immediate registration required SEK 320 000 SEK 90 000 6 Passenger transport; books; newspapers; admission to cultural events (except cinema admissions). Most foodstuffs; hotel accommodation; restaurant services.	No threshold; immediate registration required	No threshold; immediate registration required	SEK 320 000	SEK 90 000
United Kingdom	20	0 5	Certain foodstuffs; passenger transport; books; newspapers; children's clothing; certain construction work; certain property transactions. Children's car seats; feminine hygiene products; domestic fuel & power; certain construction work.	GBP 83 000	No threshold; immediate registration required	GBP 70 000	GBP 83 000

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Notes

- 1 Exception to registration possible for certain occasional transactions
- 2 The 30% reduction in all rates applicable in the Greek islands is being progressively withdrawn
- 3 From 1 January 2016
- 4 Not-for-profit entities have a threshold of EUR 10 000
- 5 In Madeira, the rates are 22%, 12% and 5%, respectively; in the Azores, the rates are 18%, 9% and 4% respectively.
- 6 As from 1 July 2016

NB: examples of the zero rate are supplies at a special reduced rate of zero and particular to the country concerned. Supplies that are exempt with the right to deduct under the VAT Directive and thus common to all countries are not shown. The column containing supplies taxed at the reduced rates is for illustration only and not intended to be comprehensive.

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