

I. List of VAT rates applied in the Member States (in %)

Member States	Code	Super-reduced Rate	Reduced Rate	Standard Rate	Parking Rate
Belgium	BE	-	6 / 12	21	12
Bulgaria	BG	-	9	20	-
Czech Republic	CZ	-	10 / 15	21	-
Denmark	DK	-	-	25	-
Germany	DE	-	7	19	-
Estonia	EE	-	9	20	-
Ireland	IE	4.8	9 / 13.5	23	13.5
Greece	EL	-	6 / 13	24	-
Spain	ES	4	10	21	-
France	FR	2.1	5.5 / 10	20	-
Croatia	HR	-	5 / 13	25	-
Italy	IT	4	5 / 10	22	-
Cyprus	CY	-	5 / 9	19	-
Latvia	LV	-	5 / 12	21	-
Lithuania	LT	-	5 / 9	21	-
Luxembourg	LU	3	8	17	14
Hungary	HU	-	5 / 18	27	-
Malta	MT	-	5 / 7	18	-
Netherlands	NL	-	9	21	-
Austria	AT	-	10 / 13	20	13
Poland	PL	-	5 / 8	23	-
Portugal	PT	-	6 / 13	23	13
Romania	RO	-	5 / 9	19	-
Slovenia	SI	-	5 / 9.5	22	-
Slovakia	SK	-	10	20	-
Finland	FI	-	10 / 14	24	-
Sweden	SE	-	6 / 12	25	-
United Kingdom	UK	-	5	20	-

N.B.: Exemptions with a refund of tax paid at preceding stages (zero rates) are not included above (see section V)

II. Application of reduced VAT rates by the member states to the categories of goods and services contained in Annex III of VAT Directive 2006/112/EC

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption; N/A = not applicable

	Category	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
1	Foodstuffs	[ex] 6 12 21	20	10 15 21	25	7 19	20	0 4.8 13.5 23	13 24	4 10	2.1 5.5 10 20	5 13 25	4 5 10	5 19	5 12 21		3	5 18 27	0	9 21	10	5 8 23	6 13 23	5 9	9.5 22	10 20	14 24	12 25	0 20
2	Water supplies	6	20	15	25	7	20	[ex] 23	[ex] 13 24	10	5.5	13 25	10	5	21	21	3	27	[ex]	9	10	8	6	9	9.5	20	24	25	0
3	Pharmaceutical products	[ex] 6 21	20	10 15 21	25	7 19	9 20	0 13.5 23	6 13 24	4 10 21	2.1 5.5 10 20	5 25	5 10 22	5	12	5 21	3 17	5 27	0	9 21	10	8	6 23	9	9.5 22	10 20	10 24	0 25	0 20
4	Medical equipment for disabled persons	6 21	20	15 21	25	7 19	9 20	0 23	13 24	4 10	5.5	5 25	4 22	5	12	5	3 17	5 27	5	9 21	20	8	6	9	9.5 22	10 20	[ex] 24	[ex] 25	0 5
	Children's car seats	21	20	15	25	19	20	13.5	24	21	20	13	22	5	21	21	17	27	18	21	20	8	6	19	22	20	24	25	5
5	Transport of passengers	[ex] 6	20	[ex] 10 15	[ex] 25	7 19	0 20	[ex] 24	0 24	10	10	25	[ex] 5 10	5 9 19	[ex] 12	9 21	[ex] 3	27	0	[ex] 9 21	10 13	8	6	5 19	9.5	0 20	10	0 6	0
6	Books	[ex] 6 21	20	10 15 21	25	7 19	9	0 9 13.5	6 24	4 21	5.5 20	5 25	4 22	5	12 21	9	3 17	5	5	9	10	5 8 23	6 23	5	5 9.5	10 20	[-] 10	6	0 20
	Books on other physical means of support	21	20	21	25	7 19	20	23	24	4	5.5 20	5	4 22	19	21	21	3 17	5	5	9 21	10	5 23	6 23	5	5 9.5	20	24	6 25	0 20
	Newspapers	[ex] 6 21	20	10 21	0 25	7 19	9	9	6 24	4 21	2.1 20	5 25	4 22	5	12 21	5	3 21	5	5	9 21	10	8 23	6 23	5	5 9.5	10 20	10 24	6	0 20
	Periodicals	[ex] 6 21	20	10 21	25	7 19	9	9	6 24	4 21	2.1 20	5 25	4 22	5	12 21	5	3 17	5	5	9 21	10	5 8 23	6 23	5	5 9.5	10 20	10 24	0 6	0 20
7	Admission to cultural services (shows, cinema, theatre)	[ex] 6	[ex] 20	15	[ex] 25	[ex] 7	20	[ex] 13.5	6 24	[ex] 10 21	2.1 5.5 10 20	5 13 25	10	[ex] 5	[ex] 21	[ex] 21	3	18 27	5 18	9	[ex] 13	[ex] 23	5	9.5	[ex] 20	[ex] 10	[ex] 6 25	20	
	Admission to amusement parks	6	20	15	25	19	20	13.5	24	21	5.5 10 20	25	22	5	21	21	3	27	18	9	13	8	23	5	9.5	20	[ex] 10	25	20
8	Pay TV/ cable TV	21	20	[ex] 21	25	19	20	23	[ex] 24	21	10	25	22	19	21	21	3 17	[ex] 27	18	21	10	8 23	23	19	22	[ex] 20	24	25	20
	TV licence	[-]	20	[ex] 21	25	[-]	20	[ex]	[-]	21	2.1	N/A	4	N/A	[-]	21	N/A	[ex] 27	[ex]	[ex]	10	23	6	19	[ex] 22	[ex] 20	10	[ex]	[ex]
9	Writers, composers etc.	[ex] 6 21	20	15	[ex]	7	20	23	24	10 21	10	13 25	[ex] 22	5	[ex]	21	3 17	5 27	18	[ex] 9	13 20	[ex] 8	[ex] 23	19	9.5	20	10	[ex] 6	20
10	Social housing	6 12	20	15	25	19	20	13.5	[ex] 24	4 10	5.5 10 20	25	4 10	N/A	21	21	N/A	27	[ex] 5	21	20	8	[ex] 6	5	9.5	20	24	[ex] 25	0 5 20
10a	Renovation and repairing of private dwellings (*)	6 21	20	15	25	19	20	13.5	24	10	5.5 10 20	25	10	5	21	21	N/A	27	18	9 21	20	8 23	6	19	9.5	20	24	25	5
10b	Window cleaning and cleaning in private households	21	20	15	25	19	20	13.5	24	21	10 20	25	22	19	21	21	8	27	18	9 21	20	23	23	19	9.5	20	24	25	20

	Category	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
11	Agricultural inputs	6 12 21	20	15 21	25	7	20	0 4.8 13.5 23	13 24	10	10 20	13 25	4 10 22	5 19	21	21	3 17	27	18	N/A	10 13	5 8 23	6 13 23	9 19	9.5	20	24 14	25	20
12	Hotel accommodation	6	9	15	25	7 19	9	13.5	13	10	10	13	10	9	12	9	3	5	7	9	10	8	6	5	9.5	10	10	12	20
12a	Restaurant and catering services	12 21	20	15 21	25	19	20	[ex] 13.5	24	10	5.5 10	5 25	10	9	21	21	3 17	5 27	18	9	10	8 23	13	5	9.5 22	20	14	12	20
13	Admission to sporting events	6 21	20	15	[ex] 25	7 19	20	[ex]	24	10 21	[ex] 5.5	25	10 22	5	21	21	[ex] 3	27	18	9	13	8	23	5	9.5	20	[ex] 10	[ex] 6	20
14	Use of sporting facilities	[ex] 6 21	20	15	[ex] 25	[ex] 19	20	9	24	[ex] 21	20	25	22	5	21	[ex] 21	3	27	7	[ex] 9	[ex]	8	[ex] 23	5	9.5	[ex] 20	[ex] 10	[ex] 6	20
15	Social services in so far as those transactions are not exempt pursuant to Articles 132, 135 and 136 of the Directive 2006/112/EC	6 21	20	[ex] 15	[ex] 25	7	[ex]	[ex]	[ex] 13 24	[ex] 4 10	20	25	[ex] 5 22	[ex]	[ex]	[ex]	17	[ex]	[ex]	[ex] 21	[ex] 10	23	6 23	19	[ex] 22	[ex] 10 20	[ex] 25	[ex]	
16	Supplies by undertakers and cremation services	6 21	20	15	[ex]	19	20	[ex]	24	21	20	13 25	[ex]	5 19	21	21	3	27	18	[ex]	20	8	[ex]	19	9.5	20	[ex]	[ex] 25	[ex]
17	Medical and dental care in so far as those services are not exempt pursuant to points (b) to (e) of Article 132(1) of the Directive 2006/112/EC	[ex] 21	[ex] 20	[ex] 15	[ex]	[ex] 7	[ex]	[ex] 13.5	[ex] 24	[ex] 21	[ex]	25	[ex]	[ex]	[ex]	[ex] 21	17	[ex]	[ex]	[ex] 21	20	23	[ex] 6	19	[ex]	[ex]	[ex]	[ex]	[ex]
18	Collection of domestic waste and street cleaning, other than the supply of such services by bodies referred to in Article 13 of the Directive 2006/112/EC	21	20	15 21	25	[-] 19	20	13.5	[-] 24	10	10 20	13 25	10	5	21	21	3	27	18	21	10	8	6	19	9.5	20	24	25	0 20
19	Minor repairing (including mending and alteration) of:																												
	Bicycles	6	20	21	25	19	20	13.5	24	21	20	25	22	19	21	21	8	27	5	9	20	8	6	19	9.5	20	24	12	20
	Shoes and leather goods	6	20	21	25	19	20	13.5	24	21	20	25	22	19	21	21	8	27	5	9	20	8	23	19	9.5	20	24	12	20
	Clothing and household linen	6	20	21	25	19	20	13.5	24	21	20	25	22	19	21	21	8	27	5	9	20	8	23	19	9.5	20	24	12	20
20	Domestic care services (**)	21	20	15	25	[ex] 19	20	[ex]	13	4 21	5.5 10 20	25	[ex]	19	21	21	[ex] 17	[ex] 27	5	[ex]	20	[ex] 23	6	19	9.5	20	24	25	20
21	Hairdressing	21	20	21	25	19	20	13.5	24	21	20	25	22	5	21	21	8	27	18	9	20	8	23	19	9.5	20	24	25	20

(*) excluding materials which form a significant part of the value of the supply

(**) e.g. home help and care of the young, elderly, sick or disabled