

VAT Rates applied in the member states of the European Union

Situation at 1st January 2017

Member state	Term	Normal tax rate	Reduced tax rate
Austria	Mehrwertsteuer (MwSt)/ Umsatzsteuer (USt)	20	10/13
Belgium	Belasting toegevoegde waarde Taxe sur la Valeur Ajoutée Mehrwertsteuer (MwSt)	21	6/12
Bulgaria	Danak varhu dobavenata stoynost (DDS)	20	9
Croatia	porez na dodanu vrijednost (PDV)	25	5/13
Cyprus	Foros Prostithemenis Axia (FPA)	19	5/9
Czech Republic	dan z pridane hodnoty (DPH)	21	10/15
Denmark	Meromsætningsafgift (MOMS)	25	-
Estonia	Käibemaks (KM)	20	9
Finland	Arvonlisävero (ALV)	24	10/14
France	taxe sur la valeur ajoutée (TVA)	20	5,5/10
Germany	Umsatzsteuer (USt)	19	7
Greece	Foros Prostithemenis Axias (FPA)	24	6/13
Hungary	Általános forgalmi adó (áfa)	27	5/18
Ireland	value added tax (VAT)	23	9/13,5

Member state	Term	Normal tax rate	Reduced tax rate
Italy	imposta sul valore aggiunto (IVA)	22	5/10
Latvia	Pievienotas vertibas nodoklis (PVN)	21	12
Lithuania	Pridėtinės vertės mokestis (PVM)	21	5/9
Luxembourg	taxe sur la valeur ajoutée (TVA)	17	8/14
Malta	Taxxa fuq il-Valur Miżjud	18	5/7
Netherlands	Belasting Toegevoegde Waarde (BTW)	21	6
Poland	podatek obrotowy	23	5/8
Portugal - mainland	Imposo sobre o Valor Acrescentado (IVA)	23	6/13
Portugal - Madeira, Azores	Imposto sobre o Valor Acrescentado (IVA)	18 Azores 22 Madeira	4/9 Azores 5/12 Madeira
Romania	Taxa pe valoarea adăugată (TVA)	19	5/9
Slovakia	Dan z pridanej hodnoty (DPH)	20	10
Slovenia	Zakon o davku na dodano vrednost (DDV)	22	9,5
Spain	impuesto sobre el valor añadido (IVA)	21	10
Sweden	Mervärdesskatt (MOMS)	25	6/12
United Kingdom	value added tax (VAT)	20	5