













# VAT Rates Guide

VAT rates differ all over Europe, even on the same supplies and services. VAT International offers extensive knowledge and understanding to enable its clients to take advantage of any reduced VAT rates to achieve the best prices.

VAT International informs businesses of the varying VAT rates, making sure they are always minimising cost.

COUNTRY	NAME	ABBR.	STANDARD RATE	REDUCED RATE	SUPER REDUCED RATE
 Austria (AT)	Mehrwertsteuer/Umsatzsteuer	MwSt./USt.	20%	10% or 13%	-
 Belgium (BE)	Belasting over de toegevoegde waarde Taxe sur la Valeur Ajoutée Mehrwertsteuer	BTW TVA MWSt	21%	6% or 12%	-
 Bulgaria (BG)	Данък добавена стойност	ДДС	20%	9%	-
 Croatia (HR)	Porez na dodanu vrijednost	PDV	25%	5% or 13%	-
 Cyprus (CY)	Φόρος Προστιθέμενης Αξίας	ΦΠΑ	19%	5% or 9%	-
 Czech Republic (CZ)	Daň z přidané hodnoty	DPH	21%	10% or 15%	-
 Denmark (DK)	Meromsætningsafgift	moms	25%	-	-
 Estonia (EE)	käibemaks	km	20%	9%	-
 Finland (FI)	Arvonlisävero (Finnish) Mervärdesskatt (Swedish)	ALV Moms	24%	10% or 14%	-
 France (FR)	Taxe sur la valeur ajoutée	TVA	20%	5.5% or 10%	2.1%
 Germany (DE)	Mehrwertsteuer/Umsatzsteuer	MwSt./USt	19%	7%	-
 Greece (EL)	Φόρος Προστιθέμενης Αξίας	ΦΠΑ	24%	13%	6%

 Hungary (HU)	Általános forgalmi adó	ÁFA	27%	5% or 18%	-
 Ireland (IE)	Cáin Bhreisluacha (Irish) Value Added Tax (English)	CBL VAT	23%	9% or 13.5%	4.8%
 Italy (IT)	Imposta sul Valore Aggiunto	IVA	22%	10%	4%
 Latvia (LV)	Pievienotās vērtības nodoklis	PVN	21%	12%	-
 Lithuania (LT)	Pridėtinės vertės mokestis	PVM	21%	5% or 9%	-
 Luxembourg (LU)	Taxe sur la Valeur Ajoutée	TVA	17%	14% or 8%	3%
 Malta (MT)	Taxxa tal-Valur Mizjud	VAT	18%	5% or 7%	-
 Netherlands (NL)	Belasting over de toegevoegde waarde	BTW	21%	6%	-
 Poland (PL)	Podatek od towarów i usług	PTU/VAT	23%	5% or 8%	-
 Portugal (PT)	Imposto sobre o Valor Acrescentado	IVA	23%	6% or 13%	-
 Romania (RO)	Taxa pe valoarea adăugată	TVA	19%	5% or 9%	-
 Slovakia (SK)	Daň z pridanej hodnoty	DPH	20%	10%	-
 Slovenia (SI)	Davek na dodano vrednost	DDV	22%	9.5%	-
 Spain (ES)	Impuesto sobre el Valor Añadido Impuesto General Indirecto Canario	IVA IGIC	21%	10%	4%
 Sweden (SE)	Mervärdesskatt	Moms	25%	6% or 12%	-
 United Kingdom (UK)	Value Added Tax	VAT	20%	5%	-