

Country	Standard Rate (%)	Reduced Rate(s) (%)	Reduced Rate Applies to (examples):	Registration Threshold	Non-Established Business Registration Threshold	Distance Selling Threshold	Intra-Community Acquisitions Threshold
Austria	20	10	Foodstuffs; passenger transport; books; newspapers; admission to cultural events (where not exempt); hotel accommodation; restaurant services.	EUR 30 000	No threshold; immediate registration required	EUR 35 000	EUR 11 000
		12	Certain farm-produced wine.				
Belgium	21	0	Certain passenger transport; certain newspapers.	EUR 5580	No threshold; immediate registration required ⁶	EUR 35 000	EUR 11 200
		6	Certain foodstuffs; certain passenger transport; books; certain newspapers; admission to cultural events (where not exempt); certain social housing; hotel accommodation.				
		12	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
		10	Hotel and other commercial accommodation; certain magazines; restaurant services; edible oils; baby food and water supply; cultural services.				
Cyprus	18 ¹	5	Certain foodstuffs; books; newspapers; admission to cultural events (where not exempt).	EUR 15 600	EUR 15 600	EUR 35 000	EUR 10 251
		8 ²	Most domestic passenger transport; hotel accommodation; restaurant services.				
Czech Republic	21	15	Foodstuffs; certain passenger transport; books; newspapers; admission to cultural events; medical & dental care (where not exempt); hotel accommodation.	CZK 1 000 000	No threshold; immediate registration required	CZK 1 140 000	CZK 326 000
Denmark	25	0	Certain passenger transport; certain newspapers.	DKK 50 000	No threshold; immediate registration required	DKK 280 000	DKK 80 000

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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 8500	EUR 8500	EUR 35 000	EUR 10 000
		10	Passenger transport; books; certain newspapers; admission to cultural events; hotel accommodation.				
France	19.6 ³	14	Foodstuffs; restaurant services.	EUR 32 600 (services) EUR 81 500 (other)	No threshold; immediate registration required	EUR 100 000	EUR 10 000
		2.1 5.5 ⁴ 7 ⁵	Certain newspapers; certain pharmaceutical products. Certain foodstuffs; domestic care services. Certain foodstuffs; passenger transport; certain books; admission to certain cultural events; hotel accommodation; restaurant services.				
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
Greece	23	6.5	Most books; newspapers; admission to theatres; hotel accommodation.	EUR 5000	No threshold; immediate registration required	EUR 35 000	EUR 10 000
		13	Certain foodstuffs; passenger transport; admission to other cultural events; medical & dental care (where not exempt).				
Hungary	27	5	Books; newspapers, medicine, herbal drugs for retail trade, infant nutrition, medical oxygen, Braille accessories for the blind.	HUF 6 000 000	No threshold; immediate registration required	EUR 35 000	EUR 10 000
		18	Certain foodstuffs; hotel accommodation.				

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Ireland	23	0	Certain foodstuffs; books; certain children's clothes; oral medicines.	EUR 37 500 (services) EUR 75 000 (goods)	No threshold; immediate registration required	EUR 35 000	EUR 41 000
		4.8	Livestock.				
		9	Newspapers; admission to cultural events (where not exempt); hotel accommodation; restaurant services.				
		13.5	Immovable goods; certain foodstuffs.				
Italy	22	0	Non-building land.	No threshold; immediate registration required	No threshold; immediate registration required	EUR 35 000	EUR 10 000
		4	Certain foodstuffs; certain books; newspapers.				
		10	Certain foodstuffs; passenger transport (where not exempt); admission to cultural events; hotel accommodation; restaurant services.				
Latvia	21	12	Passenger transport; books; newspapers; hotel accommodation; certain medicines and medical goods; certain specialised products intended for infants; domestic heating.	LVL 35 000 ⁷	No threshold; immediate registration required	LVL 24 000 ⁸	LVL 7000 ⁹
Lithuania	21	5	Certain pharmaceutical products; medical equipment for the disabled.	LTL 155 000	No threshold; immediate registration required	LTL 125 000	LTL 35 000
		9	Certain books and newspapers; public transport; domestic heating (until 31.12.13).				
Luxembourg	15	3	Foodstuffs; passenger transport (where not exempt); books; newspapers; admission to cultural events; hotel accommodation; restaurant services.	EUR 25 000	No threshold; immediate registration required	EUR 100 000	EUR 10 000
		6	Hairdressing; minor repairs to bicycles, shoes & clothing.				
		12	Certain fuels; washing & cleaning products.				
Malta	18	0	Goods for human consumption (except in catering); public transport; pharmaceuticals.	EUR 7000	No threshold; immediate registration required	EUR 35 000	EUR 10 000
		5	Books; newspapers; admission to cultural events.				
		7	Hotel accommodation.				

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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	Certain foodstuffs; certain books.	PLN 150 000	No threshold; immediate registration required	PLN 160 000	PLN 50 000
		8	Certain foodstuffs; passenger transport; certain newspapers; admission to cultural events; medical & dental care (where not exempt); hotel accommodation; restaurant services.				
Portugal	23	6	Certain foodstuffs; passenger transport; books; newspapers; medical & dental care (where not exempt); hotel accommodation.	EUR 10 000 or EUR 12 500 (small retailers)	No threshold; immediate registration required	EUR 35 000	EUR 10 000
		13	Certain foodstuffs; wine; renovation of certain urban buildings; certain goods and services related to agricultural production.				
Romania	24	5	Social housing.	EUR 65 000	No threshold; immediate registration required	EUR 35 000	EUR 10 000
		9	Books; newspapers; admission to cultural events; hotel accommodation; certain basic foodstuffs; human and veterinary medicines.				
Slovakia	20	10	Books; certain pharmaceutical and medical products.	EUR 49 790	No threshold; immediate registration required	EUR 35 000	EUR 13 941.45
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	Certain foodstuffs; certain books; certain newspapers; medicines.	No threshold; immediate registration required	No threshold; immediate registration required	EUR 35 000	EUR 10 000
		10	Certain foodstuffs; passenger transport; seeds; waste management; hotel accommodation; most restaurant services; housing (where not exempt).				
Sweden	25	0	Certain pharmaceutical products.	No threshold; immediate registration required	No threshold; immediate registration required	SEK 320 000	SEK 90 000
		6	Passenger transport; books; newspapers; admission to cultural events.				
		12	Most foodstuffs; hotel accommodation; restaurant services.				

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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 79 000	No threshold; immediate registration required	GBP 70 000	GBP 79 000

Notes

- ¹ Increasing to 19% on 13 January 2014
- ² Increasing to 9% on 13 January 2014
- ³ Increasing to 20% on 1 January 2014
- ⁴ Decreasing to 5% on 1 January 2014
- ⁵ Increasing to 10% on 1 January 2014
- ⁶ Exception to registration possible for certain occasional transactions
- ⁷ EUR 50 000 from 1 January 2014
- ⁸ EUR 35 000 from 1 January 2014
- ⁹ EUR 10 000 from 1 January 2014

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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