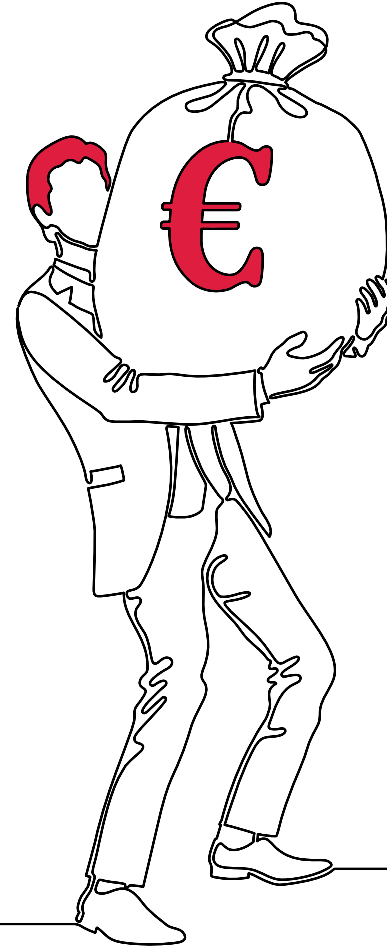


# EU VAT Rates



## List of VAT rates applied in the EU Member States as at 01/01/2024

EU directives state that the minimum standard rate allowable for VAT is 15%

Each EU member country is also allowed a maximum of two reduced rates, with the lowest possible reduced rate being 5%

Countries with additional reduced rates prior to joining the EU were allowed to maintain these rates

In addition to the below rates, each country also has a 0% rate for certain items

Country	Standard Rate	Standard Rate 1	Standard Rate 2	Standard Rate 3	Fiscal Rep needed for UK companies?
Austria	20%	13%	10%		Yes
Belgium	21%	12%	6%		No - Subject to confirmation
Bulgaria	20%	9%	-		Yes
Croatia	25%	13%	5%		No
Cyprus	19%	9%	5%		No
Czech Republic	21%	12%	12%		No
Denmark	25%	-	-		No
Estonia	20%	9%	5%		Yes
Finland	24%	14%	10%		Yes
France	20%	10%	5.5%	2.1%	No
Germany	19%	7%	-		No
Greece	24%	13%	6%		Yes
Hungary	27%	18%	5%		Yes

Ireland	23%	13.5%	9%	4.8%	No
Italy	22%	10%	5%	4%	No
Latvia	21%	12%	5%		No
Lithuania	21%	9%	5%		No
Luxembourg	17%	13%	7%	3%	No
Malta	18%	7%	5%		No
Netherlands	21%	9%	-		No
Poland	23%	8%	5%		No
Portugal	23%	13%	6%		Yes
Romania	19%	9%	5%		Yes
Slovakia	20%	10%	-		No
Slovenia	22%	9.5%	5%		Yes
Spain	21%	10%	4%		Yes
Sweden	25%	12%	6%		Yes
<b>Vat Rates For Other Countries</b>					
Iceland	24%	11%			
Norway	25%	15%	11.1%	6%	
Switzerland	8.1%	3.8%	2.6%		
Turkey	18%	8%	1%		
United Kingdom	20%	5%	0%		

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**Disclaimer:** This note does not contain a full statement of the law and it does not constitute legal advice. Please contact us if you have any questions about the information set out above.

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