5-Aug-19

Value Added Taxes: Rates of Value Added Taxes

	Implemented	Standard rate																														Reduced rate	Domestic zero rate [1]	Specific rate applied within specific region
		1976	1980	1984	1988	1990	1992	1994	1996	1998	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019			
Australia	2000	-	-	-	-	-	-	-	-	-	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	0.0	yes	-
Austria	1973	18.0	18.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	10.0/12.0	no	19.0
Belgium	1971	18.0	16.0	19.0	19.0	19.0	19.50	20.5	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	0/6.0/12.0	yes	-
Canada	1991	-	-	-	-	-	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	6.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	0.0	yes	13.0/14.0/15.0
Chile	1975	20.0	20.0		16.0		18.0	-	18.0	-	18.0	-	18.0	-	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	-		-
Czech Republic	1993	-	-	-	-	-	-	23.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	19.0	19.0	19.0	19.0	19.0	20.0	20.0	20.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	10.0/15.0	no	-
Denmark	1967	15.0	22.0	22.0	22.0	22.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	0.0	yes	-
Estonia	1991	-	-	-	-	-	10.0	-	18.0	-	18.0	-	18.0	-	18.0	18.0	18.0	18.0	18.0	18.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	9.0	yes	
Finland	1994	-	-	-	-	-	-	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	23.0	23.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	0/10.0/14.0	yes	-
France	1968	20.0	17.6	18.6	18.6	18.6	18.6	18.6	20.6	20.6	20.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	20.0	20.0	20.0	20.0	20.0	20.0	2.1/5.5/10.0	no	0.9/2.1/8.0/13.0/19.6 1.05/1.75/2.1/8.5
Germany	1968	11.0	13.0	14.0	14.0	14.0	14.0	15.0	15.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	7.0	no	-
Greece	1987	-	-	-	16.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	19.0	19.0	19.0	19.0	19.0	23.0	23.0	23.0	23.0	23.0	23.0	24.0	24.0	24.0	6.0/13.0	no	4.0/9.0/16.0
Hungary	1988	-	-	-	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	20.0	20.0	20.0	20.0	25.0	25.0	27.0	27.0	27.0	27.0	27.0	27.0	27.0	27.0	5.0/18.0	no	-
Iceland	1989	-	-	-	-	22.0	22.0	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	24.5	25.5	25.5	25.5	25.5	25.5	24.0	24.0	24.0	24.0	24.0	0.0/11.0	no	-
Ireland	1972	20.0	25.0	23.0	25.0	23.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.5	21.0	21.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	0.0/4.8/9.0/13.5	yes	-
Israel	1976	8.0	12.0		15.0		18.0	-	17.0	-	17.0	-	17.0	-	18.0	17.0	16.5	15.5	15.5	15.5	16.0	16.0	16.0	17.0	17.0	18.0	17.0	17.0	17.0	17.0	0.0	yes	0.0
Italy	1973	12.0	15.0	18.0	19.0	19.0	19.0	19.0	19.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	21.0	21.0	22.0	22.0	22.0	22.0	22.0	22.0	4.0/5.0/10.0	no	-
Japan	1989	-	-	-	-	3.0	3.0	3.0	3.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	8.0	8.0	8.0	8.0	8.0	-		-
Korea	1977	-	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	0.0	yes	-
Latvia	1995								18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	21.0	21.0	22.0	22.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	0.0/12.0		
Lithuania	1994	- -							18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	19.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	5.9/9.0	no	-
Luxembourg	1970	10.0	10.0	12.0	12.0	12.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	17.0	17.0	17.0	17.0	3.0/8.0/14.0	no	-
Mexico	1980	-	10.0	15.0	15.0	15.0	10.0	10.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	0.0	yes	-
Netherlands	1969	18.0	18.0	19.0	20.0	18.5	17.5	17.5	17.5	17.5	17.5	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	6.0	no	-
New Zealand	1986	-	-	-	10.0	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	0.0	yes	-
Norway	1970	20.0	20.0	20.0	20.0	20.0	22.0	22.0	23.0	23.0	23.0	24.0	24.0	24.0	24.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	0.0/10.0/15.0	yes	-
Poland	1993	-	-	-	-	-	-	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	22.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	5.0/8.0	no	-
Portugal	1986	-	-	-	17.0	17.0	16.0	16.0	17.0	17.0	17.0	17.0	17.0	19.0	19.0	19.0	19.0	21.0	21.0	21.0	20.0	20.0	20.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	6.0/13.0	no	4.0/9.0/18.0 5.0/12.0/22.0
Slovak Republic	1993	-	-	-	-	-	-	25.0	23.0	23.0	23.0	23.0	23.0	20.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	10	no	-
Slovenia	1999	-	-	-	-	-	-	-	-	-	19.0	19.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	22.0	22.0	22.0	22.0	22.0	22.0	9.5	no	
Spain	1986	-	-	-	12.0	12.0	13.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	18.0	18.0	21.0	21.0	21.0	21.0	21.0	21.0	4.0/10.0	no	0.0/2.75/3.0/7.0/9.5/13.5/20.0 0.5/10.0
Sweden	1969	17.7	23.46	23.46	23.46	23.46	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	0.0/6.0/12.0	yes	-
Switzerland	1995	-	-	-	-	-	-	6.5	6.5	6.5	7.5	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	8.0	8.0	8.0	8.0	8.0	8.0	8.0	7.7	7.7	0.0/2.5/3.8	yes	-
Turkey	1985	-	-	-	10.0	10.0	10.0	15.0	15.0	15.0	17.0	17.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0	1.0/8.0	no	-
United Kingdom (2)	1973	8.0	15.0	15.0	15.0	15.0	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	15.0	17.5	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	0.0/5.0	yes	-
Unweighted average		15.6	16.6	17.8	17.2	16.8	16.5	17.6	17.8	17.9	17.8	17.8	17.9	17.8	17.8	17.8	17.7	17.8	17.7	17.6	18.0	18.5	18.7	18.9	19.0	19.2	19.2	19.3	19.3	19.3			

Notes (position as of 1 January 2019)

1 Yearly data: the rates shown in the table are rates applicable on 1 January of each year. Reduced rates and specific rates applicable in specific regions are those applicable as at 1 January 2015.
2 Reduced rates: reduced rates include zero-rates applicable to domestic supplies (i.e. an exemption with right to deduct input tax). This does not include zero-rated exports.
Country notes
Austria: A standard rate of 19% applies in Jungholz and Mittelberg.
Canada: The following provinces have harmonised their provincial sales taxes with the federal Goods and Services Tax and therefore levy a rate of GST/HST of: New Brunswick, Newfoundland and Labrador, Nova Scotia, Prince Edward Island: 15%; and Ontario: 13%. Québec applies GST at a rate of 5% and Québec Sales Tax at a rate of 9.975% (applied on the same tax base as the GST). Other Canadian provinces, with the exception of Alberta, Yukon, Northwest Territories and Nunavut apply a provincial sales tax to certain goods and services in addition to the Federal GST.
France. Rates of 0.9%; 2.1%; 10.0%; 13.0% and 20.0% apply in Corsica; rates of 1.05%; 1.75%; 2.1% and 8.5% apply to overseas departments (DOM) excluding French Guyana and Mayotte.
Greece. Specific regional rates of 4.0%; 9.0% and 17.0% apply in the islands of Leros, Lesbos, Kos, Samos and Chios until 30 June 2019
Israel. The rate of 0% applies when an Eilat resident dealer buys goods from Eilat non-residents. Supplies made by an Eilat resident supplier (to be consumed in Eilat) are exempt from VAT. The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law**Portugal**. In the Islands of Azores, the standard VAT rate is 18% and the reduced rates are 4% and 9%. In the Islands of Madeira the standard rate is 22% and reduced rates are 5% and 12%.
Japan. The standard Consumption Tax (VAT) rate will increase from 8% to 10% on 1 October 2019 while the 8% rate would continue to apply to (1) foods and drinks (excluding liquors and those served at restaurants), and (2) newspaper subscription fee (published at least twice a week**).**
Mexico. A reduced VAT rate has been applicable in the northern and southern border regions since the introduction of VAT. This reduced rate was abolished on January 1, 2014. It was re-established temporarily from January 1, 2019 to December 31, 2020 at the northern border region for individuals and corporations on the sale of goods, provision of independent services, and granting of the temporary use or enjoyment of goods in the premises or establishments located within this region at a rate of 8%, and the delivery of the goods or the provision of services it should be made in the northern border region. This reduced rate do not apply with respect to certain digital commerce transactions, the sale of immovable property and intangible assets and imports. The municipalities constituting the northern border region are as