

OECD Countries: Value Added Taxes

	Year Implemented	Standard rate ¹																						Reduced rates ²	Regional rates				
		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				2021	2022		
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%	10.0%	10.0%	10.0%	0.0	-			
Austria	1973	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%	10.0/13.0	19.0			
Belgium	1971	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%	21.0%	0.0/6.0/12.0	-			
Canada	1991	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	6.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	0.0	13.0/15.0			
Chile	1975	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%	19.0%	19.0%	19.0%	19.0%	-	-			
Colombia	1983	15.0%	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%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	19.0%	0.0/5.0	-			
Costa Rica	2019																							13.0%	13.0%	13.0%	13.0%	1.0/2.0/4.0	-
Czech Republic	1993	22.0%	22.0%	22.0%	22.0%	19.0%	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%	21.0%	21.0%	21.0%	1.0/15.0	-			
Denmark	1967	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	-			
Estonia	1992	18.0%	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%	20.0%	20.0%	20.0%	0.0/9.0	-			
Finland	1994	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%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%	0.0/10.0/14.0	-			
France	1968	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%	19.6%	19.6%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	2.1/5.5/10.0	0.9/2.1/10.0/13.0 & 1.05/1.75/2.1/8.5	-		
Germany	1968	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%	19.0%	19.0%	19.0%	7.0	-			
Greece	1987	18.0%	18.0%	18.0%	18.0%	18.0%	19.0%	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%	24.0%	24.0%	24.0%	6.0/13.0	4.0/ 9.0/17.0	-		
Hungary	1988	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%	27.0%	27.0%	27.0%	5.0/18.0	-			
Iceland	1990	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%	24.0%	24.0%	24.0%	0.0/11.0	-			
Ireland	1972	21.0%	20.0%	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%	23.0%	23.0%	23.0%	0.0/4.8/9.0/13.5	-			
Israel	1976	17.0%	17.0%	18.0%	18.0%	17.0%	16.5%	15.5%	15.5%	15.5%	15.5%	16.0%	16.0%	16.0%	17.0%	18.0%	18.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	17.0%	0.0	0.0			
Italy	1973	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%	22.0%	22.0%	22.0%	4.0/5.0/10.0	-			
Japan	1989	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%	10.0%	10.0%	10.0%	8.0	-			
South 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%	0.0	-			
Latvia	1995	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%	21.0%	21.0%	21.0%	5.0/12.0	-			
Lithuania	1994	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%	21.0%	21.0%	21.0%	5.0/9.0	-			
Luxembourg	1970	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%	17.0%	17.0%	17.0%	17.0%	3.0/8.0/14.0	-			
Mexico	1980	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%	16.0%	16.0%	16.0%	0.0	8.0			
Netherlands	1969	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%	19.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	21.0%	9.0	-			
New Zealand	1986	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%	15.0%	15.0%	15.0%	15.0%	0.0	-			
Norway	1970	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%	25.0%	25.0%	25.0%	0.0/12.0/15.0	-			
Poland	1993	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%	23.0%	23.0%	23.0%	5.0/8.0	-			
Portugal	1986	17.0%	17.0%	19.0%	19.0%	19.0%	21.0%	21.0%	21.0%	21.0%	20.0%	20.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%	6.0/13.0	4.0/9.0/18.0 & 5.0/12.0/22.0	-		
Slovak Republic	1993	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%	20.0%	20.0%	20.0%	10	-			
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%	22.0%	22.0%	22.0%	5.0/9.5	-			
Spain	1986	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%	21.0%	21.0%	21.0%	21.0%	4.0/10.0	0.0/3.0/7.0/9.5/15.0/20.0 & 0.0 to10.0	-		
Sweden	1969	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	-			
Switzerland	1995	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%	7.7%	7.7%	7.7%	0.0/2.5/3.7	-			
Turkey	1985	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%	18.0%	18.0%	18.0%	18.0%	1.0/8.0	-			
United Kingdom	1973	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%	20.0%	20.0%	20.0%	0.0/5.0	-			

Source: Organisation for Economic Co-operation and Development (OECD). OECD Tax Database. Taxes on Consumption: Value Added Tax/Goods and Services Tax (VAT/GST), VAT/GST: Standard and Any Reduced Rates (2022); Consumption Tax Trends 2022: VAT/GST Design Features and Trends. November 2022.

Notes: (1) Yearly data: the rates shown in the table are rates applicable on 1 January of each year. Reduced rates and specific regional rates are those applicable as at 1 January 2022.

(2) VAT rates changes or new VAT rates introduced after 1 January 2022 are mentioned in the Country notes here (<https://www.oecd-ilibrary.org/sites/023eff66-en/index.html?itemId=/content/component/023eff66-en#boxsection-d1e21413>).

(3) Reduced rates include zero-rates applicable to domestic supplies (i.e. an exemption with right to deduct input tax). They do not include zero-rated exports or other supplies subject to similar treatment such as international transport or supplies to embassies, international diplomatic missions.

Source: Organisation for Economic Co-operation and Development (OECD). OECD Tax Database. Taxes on Consumption: Value Added Tax/Goods and Services Tax (VAT/GST). VAT/GST: Standard and Any Reduced Rates (2022); Consumption Tax Trends 2022. VAT/GST and Excise. Core Design Features and Trends. November 2022.

Notes: (1) Yearly data: the rates shown in the table are rates applicable on 1 January of each year. Reduced rates and specific regional rates are those applicable as at 1 January 2022.

(2) VAT rates changes or new VAT rates introduced after 1 January 2022 are mentioned in the Country notes to this table. Specific or temporary VAT rates applicable in the context of the Covid-19 or energy crises are shown in *Italy* in the country notes.

(3) Reduced rates include zero-rates applicable to domestic supplies (i.e. an exemption with right to deduct input tax). They do not include zero-rated exports or other supplies subject to similar treatment such as international transport or supplies to embassies, international organisations and diplomatic missions.

(4) Specific or temporary VAT rates applicable in the context of the Covid-19 or energy crises are shown in *Italy*.