## **OECD Countries: Value Added Taxes**

	Year											Standa	rd rate 1												2	
	Implemented	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Reduced rates 2	Regional rates
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%	16.0%	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%	10.0/15.0	-
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%	22.0%	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%	20.0%	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%																			0.0/11.0	-
Ireland	1972					21.0%																			0.0/4.8/9.0/13.5	-
Israel	1976					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%									10.0%	-	8.0	_
South Korea	1977					10.0%																			0.0	_
Latvia	1995					18.0%																			5.0/12.0	_
Lithuania	1994					18.0%																			5.0/9.0	_
Luxembourg	1970					15.0%																		-	3.0/8.0/14.0	_
Mexico	1980					15.0%																		-	0.0	8.0
Netherlands	1969					6 19.0%																			9.0	0.0
New Zealand	1986					12.5%																			0.0	-
Norway	1970					24.0%																			0.0/12.0/15.0	-
Poland	1993					22.0%																			5.0/8.0	-
	1986					6 19.0%																			6.0/13.0	4 0/0 0/49 0 8 5 0/42 0/22 0
Portugal	1900																									4.0/9.0/18.0 & 5.0/12.0/22.0
Slovak Republic	1993					19.0%																			10	-
Slovenia						20.0%																		-	5.0/9.5	- 0.00 0.07 0.00 5.45 0.000 0.00 0.00 4-40 0
Spain	1986					16.0%																			4.0/10.0	0.0/3.0/7.0/9.5/15.0/20.0 & 0.0 to10.0
Sweden	1969					25.0%																			0.0/6.0/12.0	-
Switzerland	1995					7.6%																		7.7%	0.0/2.5/3.7	-
Turkey	1985					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; Standard and Any Reduced Rates (2022); Consumption Tax Trends 2022: VAT/C 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.

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

<sup>(3)</sup> 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 dinlomatic missions

## OECD Countries: Value Added Taxes

	Year																						St	andard ra	te 1																							
	Implemented	1976	977 1	78 19	79 1980	0 1981	1982	2 1983	1984	4 19	85 19	86 19	987 19	988 19	89 1	990 1	991 1	992 19	993 1	994 1	995 19	996 1	997 1	998 19	99 20	00 200	1 200	2 2003	2004	2005	2006	2007	2008	2009 2	2010 2	011 2	012 20	13 20	14 201	5 201	6 2017	2018	3 2019	9 202/	0 2021	2022 F	Reduced rates	Regional rates
																																																<u> </u>
Australia	2000	i .																							. 10	.0% 10.0	% 10.0	96 10.09	6 10.0%	10.0%	10.0%	10.0%	10.0%	10.0% 1	10.0% 1	0.0% 1	0.0% 10	.0% 10	.0% 10.	0% 10.0	96 10.09	% 10.0	% 10.09	/% 10.0°	96 10.09	6 10.0%	0.0	_
Austria	1973	18.0%	8.0% 1	.0% 18	.0% 18.0	% 18.0°	% 18.0	% 18.09	% 20.0	96 20.	.0% 20.	.0% 20	0.0% 20													.0% 20.0																					10.0/13.0	19.0
Belgium	1971	18.0%	8.0% 1	.0% 16	.0% 16.0	96 17.09	% 17.0	% 19.09	% 19.0	96 19.	.0% 19.	.0% 19	9.0% 19	9.0% 19	.0% 1	9.0% 19	9.0% 1	9.5% 19	9.5% 2	0.5% 2	0.5% 21	1.0% 2	1.0% 2	1.0% 21	.0% 21	.0% 21.0	% 21.0	96 21.09	6 21.0%	21.0%	21.0%	21.0%	21.0%	21.0% 2	21.0% 2	1.0% 2	1.0% 21	.0% 21	.0% 21.	0% 21.0	96 21.09	% 21.0"	% 21.09	% 21.0	96 21.09	6 21.0%	0.0/6.0/12.0	-
Canada	1991																7.0%	7.0% 7	7.0%	7.0%	7.0% 7	7.0%	7.0%	7.0% 7	.0% 7	.0% 7.0	% 7.0	96 7.09	6 7.0%	7.0%	6.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0% 5	.0% 5	.0% 5.	3% 5.0	9% 5.09	% 5.0°	% 5.09	% 5.0	96 5.0%	5.0%	0.0	13.0/15.0
Chile	1975	20.0% 2	0.0% 2	.0% 20	.0% 20.0	% 20.0°	% 20.0°	% 20.09	% 20.0	96 20.	.0% 20.	.0% 20	0.0% 16	3.0% 16	.0% 1	8.0% 1	3.0% 1	8.0% 18	8.0% 1	8.0% 1	8.0% 18	3.0% 1	8.0% 1	8.0% 18	.0% 18	.0% 18.0	% 18.0	% 19.09	6 19.0%	19.0%	19.0%	19.0%	19.0%	19.0% 1	19.0% 19	9.0% 1	9.0% 19	.0% 19	.0% 19.	0% 19.0	19.09	% 19.0°	% 19.09	% 19.0	% 19.09	6 19.0%		-
Colombia	1983	0.0%	0.0% (	.0% 0	.0% 0.0	% 0.0°	% 0.0	% 10.09	% 10.0	96 10.	.0% 10.	.0% 10	0.0% 10	0.0% 10	.0% 1	0.0% 1	2.0% 1	2.0% 14	4.0% 1	4.0% 1	4.0% 16	3.0% 1	6.0% 1	6.0% 15	.0% 15	.0% 16.0	% 16.0	16.09	6 16.0%	16.0%	16.0%	16.0%	16.0%	16.0% 1	16.0% 1	3.0% 1	8.0% 16	.0% 16	.0% 16.	3% 16.0	19.09	% 19.0°	% 19.09	.% 19.0	19.09	6 19.0%	0.0/5.0	-
Costa Rica	2019																																										. 13.09	.% 13.0	196 13.09	6 13.0%	1.0/2.0/4.0	-
Czech Republic	1993																	. 23	3.0% 2	3.0% 2	2.0% 22	2.0% 2	2.0% 2	2.0% 22	.0% 22	.0% 22.0	% 22.0	1% 22.09	6 19.0%	19.0%	19.0%	19.0%	19.0%	19.0% 2	20.0% 20	0.0% 2	0.0% 21	.0% 21	.0% 21.	3% 21.0	9% 21.09	/6 21.0°	% 21.09	.% 21.0	1% 21.09	6 21.0%	10.0/15.0	-
Denmark	1967	15.0%	8.0% 21	.3% 20	.3% 22.0	1% 22.0°	% 22.0	% 22.09	% 22.0	9% 22.	.0% 22.	.0% 22	2.0% 22	2.0% 22	.0% 2	2.0% 2	2.0% 2	5.0% 25	5.0% 2	5.0% 2	5.0% 25	5.0% 2	5.0% 2	5.0% 25	.0% 25	.0% 25.0	% 25.0	1% 25.09	6 25.0%	25.0%	25.0%	25.0%	25.0%	25.0% 2	25.0% 25	5.0% 2	5.0% 25	.0% 25	.0% 25.	3% 25.0	9% 25.09	% 25.0°	% 25.09	.% 25.0	1% 25.09	6 25.0%	0.0	-
Estonia	1992																. 1	0.0% 18								.0% 18.0																					0.0/9.0	-
Finland	1994																									.0% 22.0																					0.0/10.0/14.0	-
France	1968																									.6% 19.6									19.6% 1	9.6% 1	9.6% 19	.6% 20	.0% 20.	0% 20.0	9% 20.09	∕6 20.0°	% 20.09	.% 20.0	1% 20.09	6 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	11.0%	1.0% 1	.0% 13	.0% 13.0	196 13.0	% 13.0°	% 14.09	% 14.0	196 14.	.0% 14.															.0% 16.0																			19.09		7.0	-
Greece	1987											. 18														.0% 18.0																					6.0/13.0	4.0/ 9.0/17.0
Hungary	1988												. 25	5.0% 25												.0% 25.0																					5.0/18.0	-
Iceland	1990																									.5% 24.5																					0.0/11.0	-
Ireland	1972																									.0% 20.0								21.5% 2	21.0% 2												0.0/4.8/9.0/13.	-
Israel	1976																									.0% 17.0						15.5%		15.5% 1	16.0% 1										196 17.09		0.0	0.0
Italy	1973	12.0% 1	4.0% 1	.0% 14	.0% 14.0	1% 15.0°	% 18.0°	% 18.09	% 18.0	18.	.0% 18.	.0% 18	3.0% 19													.0% 20.0																					4.0/5.0/10.0	-
Japan	1989																									.0% 5.0																					8.0	-
South Korea	1977	1	0.0% 1	1.0% 10	.0% 10.0	1% 10.0°	% 10.0°	% 10.09	% 10.0	196 10.	.0% 10.	.0% 10														.0% 10.0																					0.0	-
Latvia	1995											. (														.0% 18.0																					5.0/12.0	-
Lithuania	1994											. 0						0.0% (								1.0% 18.0																					5.0/9.0	-
Luxembourg	1970	10.0% 1	0.0% 1	1.0% 10																						.0% 15.0																					3.0/8.0/14.0	-
Mexico	1980																									.0% 15.0																					0.0	8.0
Netherlands	1969	18.0% 1	8.0% 1	1.0% 18	.0% 18.0					19.																.5% 19.0																					9.0	-
New Zealand	1986																									1.5% 12.5																					0.0	-
Norway	1970	20.0% 2	0.0% 2	1.0% 20	.0% 20.0	1% 20.0°	% 20.0°	% 20.09	% 20.0	0% 20.	.0% 20.	.0% 20														.0% 24.0																					0.0/12.0/15.0	-
Poland	1993 1986																									.0% 22.0																					5.0/8.0	
Portugal Slovak Republic	1986										. 16.	.0% 16	5.0% 17	1.0% 17	.0% 1	7.0% 1	1.0% 1																														10	4.0/9.0/18.0 & 5.0/12.0/22.0
																		. 25	5.0% 2							.0% 23.0																					5.0/9.5	-
Slovenia Snain	1999 1986																		- 000		6.0% 16					1.0% 19.0				20.0%	20.0%	20.0%	20.0%	20.0% 2	20.0% 2	0.0% 2	J.U% 2U	.0% 22	.0% 22.	J76 22.1	J76 22.01	a 22.01	76 22.01		1% 22.0% 1% 21.0%		4 0/10 0	0.0/3.0/7.0/9.5/15.0/20.0 & 0.0 to 10.0
Spain Sweden	1986	47.70									. 12.																	16.09		16.0%	10.0%	10.0%	10.0%	10.0% 1	10.0% 1	5.0% 1	5.0% 21	.0% 21	.0% 21.	J76 21.0	J76 21.U1	a ∠1.01	% 21.U1		1% 21.0% 1% 25.0%		0.0/6.0/12.0	0.0/3.0/7.0/9.5/15.0/20.0 & 0.0 to10.0
Sweden Switzerland	1969	17.7% 2	U.0% 2	1.0% 20	.0% 23.5	76 21.5	76 21.5°	76 23.51	76 23.5	on 23.	.5% 23.	.5% 23	0.0% 23	0.0% 23	1.576 2	5.0% 2	o.uns 2	5.U% 25	5.0% 2	5.0% 2						.0% 25.0 5% 7.6									7.6%	5.0% 2 8.0%	5.0% 25 8.0% 8	.0% 25 .0% 8	.0% 25.	J% 25.0 1% 8.0	25.01	a ∠5.01	76 25.01		1% 25.0% 1% 7.7%		0.0/6.0/12.0	-
Switzerland Turkey	1995										0% 12	on: 40							- 000	- 00: 4						1.5% 7.6 186 186								7.6% 18.0% 1					.0% 8.			6 7.7			% 7.7% 1% 18.0%		1.0/8.0	-
United Kingdom	1985	0.00																								.0% 18.0 .5% 17.5																					0.0/5.0	-
united Kingdom	19/3	0.0%	0.0%	.0% 15	.0% 15.0	15.0	76 15.U°	76 15.01	76 15.U	. 15 פרנ	.U% 15.	.uns 15	0.076 15	0.076 15	.076 1	5.U% 1	.5% 1	r.5% 1	7.5% 1	7.0% 1	7.076 1	.5% 1	7.0% 1	7.0% 1	.5% 1/	.0% 17.5	76 17.5	76 17.5%	b 17.5%	17.5%	17.5%	17.5%	17.5%	15.0% 1	17.5% 2	J.U% 2	J.U% 2U	.0% 20	.0% 20.	J% 20.1	J% 20.05	a ∠0.05	76 20.05	% 20.0°	76 20.09	b 20.0%	u.u/5.0	-

Source: Organisation for Economic Co-operation and Development (OECD). OECD Tax Database. Taxes on Consumption: Value Added TaxiGoods and Services Tax (VATICST). VAITICST: Sandard and Any Reduced Rates (2022). Consumption Tax Tended 2022: VATICST and Excise. Core Design Features and Tender. November 2022:
Notes: (1) Yearly data: the rates shown in the table are rates application on 1 January of each year. Reduced rates and specific regional rates are those and taxed to the region of the

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