

**DRAFT**  
**Overview of VAT rates in Europe: January 2015**

<b>Country</b>	<b>Newspapers (print)</b>	<b>Magazines (print)</b>	<b>Books</b>	<b>Standard rate</b>
<b>Austria</b>	10 %	10 %	10 %	20 %
<b>Belgium</b>	0 %	0 %	6 %	21 %
<b>Bulgaria</b>	20 %	20 %	20 %	20 %
<b>Croatia</b>	5% <sup>1</sup>	5% <sup>2</sup>	5% <sup>3</sup>	25%
<b>Cyprus</b>	5 %	5 %	5 %	19%
<b>Czech Republic</b>	15 %	15 %	15 %	21 %
<b>Denmark</b>	0%	25 %	25 %	25 %
<b>Estonia</b>	9 <sup>4</sup>	9 % <sup>5</sup>	9 %	20 %
<b>Finland</b>	10% (subscriptions) <sup>6</sup> 24% (single copy sales)	10% (subscriptions) 24% (single copy sales) <sup>7</sup>	10%	24 %
<b>France</b>	2,1 %	2,1 %	7%	20 %
<b>Germany</b>	7 %	7 %	7 %	19 %
<b>Greece</b>	6,5 %	6,5 %	6,5 %	23%
<b>Hungary</b>	5 %	5 %	5 %	27%
<b>Ireland</b>	9 %	9%	0 %	23 %
<b>Italy</b>	4 %	4 %	4 %	22%
<b>Latvia</b>	12%	12%	12%	21 %
<b>Lithuania</b>	9%	9%	9%	21%
<b>Luxembourg</b>	3 %	3%	3%	15 %
<b>Malta</b>	5%	5%	5%	18%
<b>Netherlands</b>	6 %	6%	6 %	21%
<b>Norway</b>	0%	25 % <sup>8</sup>	0 %	25%
<b>Poland</b>	8 % <sup>9</sup>	5 % <sup>10</sup>	5 % <sup>11</sup>	23 %
<b>Portugal</b>	6%	6 %	6 %	23%
<b>Romania</b>	9%	9%	9%	24%
<b>Serbia</b>	10%	10%	10%	20%
<b>Slovakia</b>	20%	20%	10%	20%
<b>Slovenia</b>	9.5%	9.5%	9.5%	22%
<b>Spain</b>	4 %	4 %	4 %	21%
<b>Sweden</b>	6%	6 %	6 %	25 %
<b>Switzerland</b>	2.5%	2.5%	2.5%	8%
<b>United Kingdom</b>	0 %	0 %	0 %	20%

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<sup>1</sup> Daily published newspapers if the informative content encompasses at least 25 000 words per edition (excluding newspapers with more than 50%. 13% for Newspapers other than daily published newspapers whose informative content encompasses at least 25 000 words per edition unless more than 50% of content is used for advertising of the content used for advertising) of the content used for advertising).

<sup>2</sup> Only scientific magazines. 13% for magazines other than scientific magazines unless more than 50 % of contents is used for advertising.

<sup>3</sup> Books with professional, scientific, artistic, cultural and educational content; textbooks for pedagogical, primary, secondary and tertiary education.

<sup>4</sup> Periodicals containing mainly publicity, private advertisements or erotic/pornographic material are at 20%.

<sup>5</sup> Newspapers containing mainly publicity, private advertisements or erotic/pornographic material are at 20%.

<sup>6</sup> Newspapers provided that they are sold on subscription for a period of at least one month

<sup>7</sup> Periodicals provided that they are sold on subscription for a period of at least one month

<sup>8</sup> In Norway magazines have the full 25 % rate, except when sold with at least an 80 % share of circulation via subscriptions; or when the content is predominantly political, religious or literary. Then the rate is zero.

<sup>9</sup> 23% for titles with ad/editorial ratio over 67%.

<sup>10</sup> 23% for titles with ad/editorial ratio.

<sup>11</sup> 23% for titles with ad/editorial ratio.