

Skatteudvalget 2011-12
SAU alm. del , endeligt svar på spørgsmål 14
Offentligt



SKATTEMINISTERIET

J.nr. 2011-218-0080

Dato: 7. november 2011

Til

Folketinget - Skatteudvalget

Hermed sendes svar på spørgsmål nr. 14 af 10. oktober
2011 Spørgsmålet er stillet efter ønske fra Dennis Flydtkjær
(DF).

(Alm. del).

Thor Möger Pedersen

/Thomas Larsen

Spørgsmål: Kan ministeren bekræfte, at de bebudede forhøjelser af afgifterne på cigaretter, øl, vin, sukker, fedt og anden usund mad er ment som adfærdsregulering, og i bekræftende fald uddybe, hvad ministeren agter at gøre med det manglende skatteprovenu, hvis adfærdsreguleringen virker, og store dele af befolkningen stopper med f.eks. at ryge?

Svar: Det kan bekræftes, at de bebudede afgiftsforhøjelser omfatter forbrug af varer, hvor regeringen gerne ser, at forbruget falder. Uanset formålet med afgifter mv. vil det gælde, at mindre forbrug af de varer, der er belagt med høje afgifter vil reducere statens indtægter. Når der er tale om varer, hvis forbrug kan påføre den offentlige sektor ekstra udgifter, vil nedgangen i indtægterne på længere sigt i varierende omfang blive neutraliseret af færre udgifter. Det gælder f.eks., at det offentlige har større udgifter og tab af andre indtægter ved alkoholforbrug end indtægter fra alkoholafgifterne.

Regeringen lægger vægt på, at finanserne er sunde. Ved tilrettelæggelsen af den økonomiske politik vil regeringen tage hensyn til de forringelser og forbedringer af de offentlige finanser, der vil ske som følge af ændringer i sammensætning af forbrug, renter, overskud i erhverv etc.



SKATTEMINISTERIET

J.nr. 2011-218-0081

Dato: 7. november 2011

Til

Folketinget - Skatteudvalget

Hermed sendes svar på spørgsmål nr. 15 af 10. oktober 2011. Spørgsmålet er stillet efter ønske fra Dennis Flydkjær (DF).

(Alm. del).

Thor Möger Pedersen

/Thomas Larsen

Spørgsmål: Har ministeren gjort sig overvejelser om, hvorvidt en afgiftsforhøjelse på cigaretter vil ramme socialt skævt, da der er flere rygere blandt de svagest stillede?

Svar: Regeringen lægger vægt på at begrænse uligheden. Og samtidigt har regeringen en ambitiøs sundhedspolitik.

Den samlede effekt af skattereformen og skattefinansieringen skal have en rimelig socialbalance.

Regeringen er opmærksom på fordelingsvirkningerne af forskellige afgifter herunder afgifter på tobak, og vil tage hensyn hertil ved sammensætningen af den samlede politik, således at resultatet er en rimelig social balance og en begrænsning i uligheden.



SKATTEMINISTERIET

J.nr. 2011-218-0082

Dato: 8. november 2011

Til

Folketinget - Skatteudvalget

Herved sendes svar på spørgsmål nr. 16 af 10. oktober 2011. Spørgsmålet er stillet efter ønske fra Dennis Flydkjær (DF).

(Alm. del).

Thor Møger Pedersen

/Thomas Larsen

Spørgsmål: Kan ministeren oplyse, hvordan udgiftsprofilen ser ud i forhold til de forskellige befolkningsgrupper, når man vælger at forhøje afgifterne på cigaretter, og hvis man agter at kompensere lavindkomstgrupperne for denne afgiftsstigning? Hvordan vil det i givet fald ske, også i forhold til ikke at mindske arbejdsudbuddet, som ifølge regeringsgrundlaget er en del af meningen med skattereformen?

Svar: I bilaget er vist udgiftsprofilen for husholdningernes udgifter til tobak. Afgiftsbelastningen for de forskellige grupper vil som udgangspunkt være proportional med udgifterne til tobak, hvis hele afgiftsstigningen væltes over i højere forbrugerpriser.

Tobaksafgifter vil belaste dem, der ryger tobak. Det er et mindretal i alle grupperne. Herudover vil afgifterne kunne belaste sælgerne af tobak i det omfang afgifterne ikke væltes over i højere priser.

De egentlige fordelingsvirkninger vil afhænge af, hvordan de forskellige tobaksvarer belastes med afgift. Det har regeringen endnu ikke lagt sig fast på.

Andelen af dem, der ryger, er størst blandt de grupper, der samtidig i gennemsnit har lavere indkomster f.eks. kortuddannede lønmodtagere.

I modsætning til de fleste andre skatter og afgifter vil højere afgifter på tobak næppe reducere arbejdsudbuddet. I det omfang rygningen reduceres, kan der endog forventes en stigning i arbejdsudbuddet, da sygefravær mv. kan forventes at blive mindre.

Regeringen ønsker jf. regeringsgrundlaget en rimelig social fordeling.

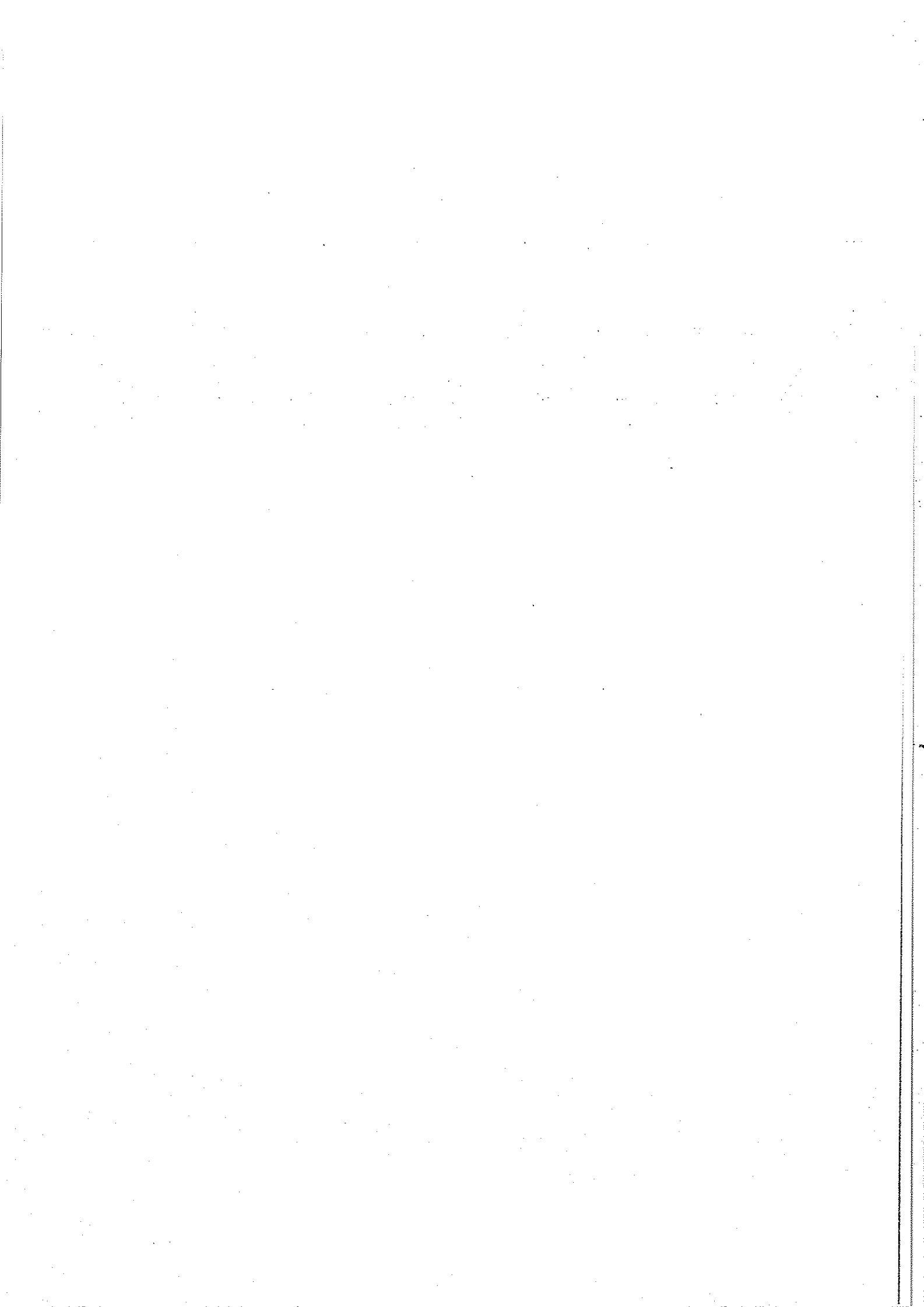
De ekstra udgifter, som eventuelle afgiftsstigninger kan finansiere, trækker i retning af mindre ulighed mv.

Bilag

Samlet forbrug og udgifter til tobak i husholdningerne

	Antal personer i hushold- ning stk.	Samlet forbrug i hushold- ning kr.	Heraf tobak kr.	Tobak i pct. af i alt pct.	Kr./person kr.
ALLE HUSSTANDSTYPER	2,1	297.445	3.010	1,01	1.434
Enlige under 60 år uden børn	1	179.319	2.949	1,64	2.949
Enlig 60 år og over uden børn	1	179.136	2.077	1,16	2.077
Enlige med børn	2,6	263.171	2.710	1,03	1.042
2 voksne, hovedperson under 60 år ej børn	2	340.842	3.973	1,17	1.987
2 voksne, hovedperson mindst 60 år ej børn	2	324.290	2.541	0,78	1.270
2 voksne med børn	3,8	447.813	3.186	0,71	838
Husstande med mindst 3 voksne	3,9	471.372	4.373	0,93	1.121
ALLE SOCIOØKONOMISKE STATUSER	2,1	297.445	3.010	1,01	1.434
Selvstændig	2,3	423.044	3.904	0,92	1.697
Lønmodtager på højeste niveau	2,6	426.540	1.719	0,40	661
Lønmodtager på mellemniveau	2,5	376.889	2.836	0,75	1.134
Lønmodtager på grundniveau	2,3	298.911	3.925	1,31	1.707
Arbejdsløs	2,1	288.419	5.379	1,86	2.561
Uddannelsessøgende	1,3	197.554	1.728	0,87	1.329
Pensionist, efterlønsmodtager	1,4	219.659	2.623	1,19	1.874
Ude af erhverv i øvrigt	2,1	213.080	2.407	1,13	1.146
ALLE INDKOMSTGRUPPER	2,1	297.445	3.010	1,01	1.434
Under 150.000 kr.	1,2	148.132	1.529	1,03	1.274
150.000 - 299.999 kr.	1,3	176.719	2.886	1,63	2.220
300.000 - 499.999 kr.	1,7	240.919	3.102	1,29	1.825
500.000 - 799.999 kr.	2,6	351.284	3.699	1,05	1.423
800.000 kr. og derover	3,2	490.598	2.828	0,58	884
ALLE BOLIGTYPER	2,1	297.445	3.010	1,01	1.434
Eget hus	2,6	374.256	2.948	0,79	1.134
Egen ejerlejlighed	1,8	347.531	1.933	0,56	1.074
Lejet hus	1,9	237.096	3.667	1,55	1.930
Lejet lejlighed	1,6	208.757	3.679	1,76	2.299
Andelsbolig	1,7	241.359	1.523	0,63	896
Lejet værelse	1,1	112.922	2.514	2,23	2.286
ALLE REGIONER	2,1	297.445	3.010	1,01	1.434
Hovedstaden	2	311.688	2.902	0,93	1.451
Sjælland	2,1	304.825	3.488	1,14	1.661
Syddanmark	2,1	279.295	3.402	1,22	1.620
Midtjylland	2,1	293.183	2.399	0,82	1.142
Nordjylland	2,1	289.861	3.169	1,09	1.509

Kilde: Danmarks Statistik, Forbrugsundersøgelsen 2008-10.





SKATTEMINISTERIET

J.nr. 2011-238-0175

Dato: 25. november 2011

Til

Folketinget - Skatteudvalget

Hermed sendes svar på spørgsmål nr. 31 af 10. oktober 2011. Spørgsmålet er stillet efter ønske fra Mads Rørvig (V).

(Alm. del).

Thor Møger Pedersen

/Susanne Reinholdt Andersen

Spørgsmål:

Ministeren bedes udregne og redegøre for grænsehandelseffekten ved at hæve afgiften med 10 kr. for en cigaretpakke med 20 stk.

Svar:

Der spørges til en **afgiftsstigning** på 10 kr. pr. 20 stk., hvilket inkl. moms vil betyde en prisstigning på 12,5 kr. pr. 20 stk. Der er i beregningen af grænsehandelseffekterne nedentagtaget udgangspunkt i, at spørgeren i stedet mener en **prisstigning** på 10 kr. pr. 20 stk.

Af beregningerne til *Status over grænsehandel, maj 2010* fremgår det, at grænsehandlen vil stige med 3,4 mia. kr. ved en prisstigning fra 33 kr. til 49 kr. for 20 stk. Prince cigaretter. Grænsehandlen skønnes at stige med 0,7 mia. kr. ved en prisstigning fra 33 kr. til 39 kr., hvilket svarer til den nuværende pris.¹ På den baggrund skønnes grænsehandlen at stige med 2,7 mia. kr. ved en prisstigning på 10 kr. pr. pakke med 20 stk. i forhold til den nuværende pris. Antallet af grænsehandlede cigaretter skønnes at udgøre ca. 2,4 mia. styk ved en Prince pris på 49 kr., svarende til en prisstigning på 10 kr. i forhold til den nuværende pris på 39 kr.

I forbindelse med forslaget om en afgiftsforhøjelse svarende til en prisstigning på 3 kr. pr. 20 stk. cigaretter er beregningerne imidlertid blevet opdateret med hensyn til prisudvikling og afgiftsforhøjelser i udlandet, jf. lovforslag nr. L 33, fremsat den 21. november 2011. Der er imidlertid ikke foretaget opdatering af beregningerne op til en prisstigning på 10 kr. Det skal bl.a. ses i lyset af, at regeringen i første omgang foreslår en afgiftsforhøjelse svarende til en prisstigning på 3 kr. pr. 20 stk. cigaretter.

¹ På nuværende tidspunkt, kan man købe 19 stk. Prince for henholdsvis 36, 37 og 38 kr. svarende til henholdsvis 38, 39 og 40 kr. for 20 stk. Her er taget udgangspunkt i en Prince pris på 39 kr. for 20 stk.



SKATTEMINISTERIET

J.nr. 2011-238-0190

Dato: 24. november 2011

Til

Folketinget - Skatteudvalget

Herved sendes svar på spørgsmål nr. 73 af 2. november 2011. Spørgsmålet er stillet efter ønske fra Mads Rørvig (V).

(Alm. del).

Thor Möger Pedersen

/Susanne Reinholdt Andersen

Spørgsmål:

Kan ministeren oplyse, hvad det forventede provenu fra tobaksafgifterne vil være måned for måned i 2012 og 2013, hvis det nuværende afgiftsniveau fastholdes?

Svar:

Det seneste skøn for indtægterne fra tobaksafgifterne i 2012 med udgangspunkt i den nuværende afgiftsstruktur, fremgår af den tidligere regerings Forslag til Finanslov for 2012. Det blev på det tidspunkt skønnet, at provenuet fra tobaksafgifterne i 2012 ville udgøre 7.700 mio. kr. Fordelt måned for måned vil provenuet således udgøre 642 mio. kr. pr. måned.

Der vil først blive skønnet for tobaksafgiftsprovenuet for 2013 i maj 2012.



SKATTEMINISTERIET

J.nr. 2011-238-0202

Dato: 24. november 2011

Til

Folketinget - Skatteudvalget

Hermed sendes svar på spørgsmål nr. 84 af 4. november 2011. Spørgsmålet er stillet efter ønske fra Torsten Schack Pedersen (V).

(Alm. del).

Thor Möger Pedersen

/Susanne Reinholdt Andersen

Spørgsmål:

Vil ministeren oplyse, hvilke beregninger der ligger til grund for den økonomiske effekt af en stigning på cigaret- og tobaksafgiften på 3 kr.?

Svar:

Beregningerne, der ligger til grund for forhøjelsen svarende til en prisstigning på 3 kr., svarer til dem, der blev offentliggjort i *Status over grænsehandel* fra maj 2010. Beregningerne er opdateret med hensyn til prisudvikling og afgiftsforhøjelser i udlandet, jf. bemærkningerne til lovforslag nr. L 33, fremsat den 21. november 2011, afsnit 5.3.



SKATTEMINISTERIET

J.nr. 2011-238-0202

Dato: 24. november 2011

Til

Folketinget - Skatteudvalget

Hermed sendes svar på spørgsmål nr. 86 af 4. november 2011. Spørgsmålet er stillet efter ønske fra Torsten Schack Pedersen (V).

(Alm. del).

Thor Möger Pedersen

/Susanne Reinholdt Andersen

Spørgsmål:

Kan ministeren oplyse, hvor mange procent forbruget af cigaretter forventes at falde som følge af en afgiftsstigning på 3 kr.?

Svar:

Jeg går ud fra, at spørgeren mener en afgiftsstigning svarende til en prisstigning på 3 kr. for 20 styk cigaretter, som er det regeringen foreslår i vores oplæg til finanslov 2012.

Det forventes, at forbruget vil falde med ca. 1 pct. som følge af den foreslåede afgiftsstigning.



SKATTEMINISTERIET

J.nr. 2011-238-0192

Dato: 24. november 2011

Til

Folketinget - Skatteudvalget

Hermed sendes svar på spørgsmål nr. 94 af 9. november 2011. Spørgsmålet er stillet efter ønske fra Torsten Schack Pedersen (V).

(Alm. del).

Thor Möger Pedersen

/Susanne Reinholdt Andersen

Spørgsmål:

Ad. Samrådet den 9. november 2011 alm. del – samrådsspørgsmål E-G (afgiftsstigninger og grænsehandel).

Hvilke nye beregninger er Skatteministeriet fremkommet med siden regeringens tiltrædelse, som gør, at ministeren har skiftet syn på effekten af højere afgifter på cigaretter?

Svar:

S og SF har tidligere henholdt sig til Forebyggelseskommissionens anbefalinger.

Det er beregninger, der er forbundet med stor usikkerhed. Skatteministeriets genberegninger af Forebyggelseskommissionens beregninger i forbindelse med *Status over grænsehandel, maj 2010* viste, at grænsehandlen ville stige hurtigere end antaget af Forebyggelseskommissionen, og at provenuet som følge af forhøjelser dermed ville blive mindre.

I forbindelse med lovforslag nr. L 33, fremsat den 21. november 2011 er beregningerne fra *Status over grænsehandel, maj 2010* opdateret med hensyn til prisudvikling og afgiftsforhøjelser i udlandet. Som følge af den usikkerhed der knytter sig til provenuskønnet, budgetteres der dog af forsigtighedshensyn hverken med et mer- eller mindreprovenu på finansloven for 2012.



SKATTEMINISTERIET

J.nr. 2011-328-0045

Dato: 21. november 2011

Til

Folketinget - Skatteudvalget

Hermed sendes svar på spørgsmål nr. 95 af 9. november
2011. (Alm. del). Spørgsmålet er stillet efter ønske fra Ole
Birk Olesen (LA)

Thor Möger Pedersen

/Carsten Vesterø

Spørgsmål 95:

Ad teknisk gennemgang af FFL 2012 og regeringens finanslovsudspil 2012 den 9. november 2011. Hvilke specifikke beregningsforudsætninger ligger til grund for det skønnede provenu i 2012 og 2013 på 1.500 mio. kr. af forslaget om en nedsættelse af loftet over indbetalinger til ratepensioner til 55.000 kr., jf. præsentationen "Finanslovsforslag 2012 - § 38, SAU alm. del – bilag 32, og hvordan har man i provenuskønnet indregnet det element, at pensionsopsparerne kan vælge i stedet at overgå til indbetaling til livrente?

Svar: En nedsættelse af loftet for indbetalinger til ratepensioner og ophørende alderspensioner betyder, at ca. 250.000 personer i større eller mindre grad vil skulle omlægge deres pensionsindbetalinger. Denne omlægning kan enten bestå af øgede indbetalinger på andre pensionstyper (primært livsvarige alderspensioner) eller øget fri opsparing.

For de pensionsindbetalinger, der omfattes af loftet, og efterfølgende omlægges fra ratepensioner m.v. til livsvarige alderspensioner, vil der ikke være provenumæssige konsekvenser. Grundlæggende medfører et loft over pensionsindbetalinger en fremrykning af fremtidige skattebetalinger, idet skatteindtægterne vil være tilsvarende mindre, når de lavere pensioner senere udbetales. Denne fremrykning bidrager ikke til et varigt merprovenu. Det varige merprovenu skyldes derimod omlægningen af opsparing i pensionsordninger til opsparing i frie midler, som løbende beskattes hårdere end pensionsafkast.

Det skønnes, at loftet umiddelbart vil berøre pensionsindbetalinger for i størrelsesordenen 9 mia. kr. årligt, hvoraf knap 5 mia. kr. skønnes at blive omlagt til fri opsparing. Det skønnede provenu i 2012 og 2013 vil således være et udtryk for det fremrykkede provenu, da merprovenuet fra øget fri opsparing først kommer senere.



SKATTEMINISTERIET

J.nr. 2011-238-0223

Dato: 23. november 2011

Til

Folketinget - Skatteudvalget

Hermed sendes svar på spørgsmål nr. 97 af 9. november 2011. Spørgsmålet er stillet efter ønske fra Gitte Lillelund Bech (V).

(Alm. del).

Thor Möger Pedersen

/Susanne Reinholdt Andersen

Spørgsmål: Ad teknisk gennemgang af FFL 2012 og regeringens finanslovsudspil 2012 den 9. november 2011. Med henvisning til forslaget om at udvide afgiftsgrundlaget til nye fødevarer med højt sukkerindhold, jf. præsentationen ”Finanslovsforslag 2012 - § 38, SAU alm. del – bilag 32, bedes ministeren så snart det er muligt tilsende udvalget en oversigt over, hvilke nye fødevarer der inddrages i afgiftsgrundlaget.

Svar: Arbejdet med en udvidelse af afgiftsgrundlaget i chokoladeafgiftsloven vil blive påbegyndt i begyndelsen af 2012, hvorfor det på nuværende tidspunkt ikke er muligt at fremsende den ubedte oversigt.



SKATTEMINISTERIET

J.nr. 2011-218-0084

Dato: 23. november 2011

Til

Folketinget - Skatteudvalget

Hermed sendes svar på spørgsmål nr. 101 af 10. november 2011.
Spørgsmålet er stillet efter ønske fra Brian Mikkelsen (KF).

Thor Möger Pedersen

/ Susanne Reinholdt Andersen

Spørgsmål: Ministeren bedes oplyse følgende for EU-27 og Norge:

- De aktuelle momssatser og i hvilket omfang landene benytter differentieret moms og hvilke varer, der som udgangspunkt er omfattet af de forskellige momssatser.
- Den aktuelle afgiftssats for henholdsvis sukkerholdig og sukkerreduceret sodavand samt den forventede afgiftssats for landene i første kvartal 2012.
- Den aktuelle afgiftssats for slik og chokolade samt den forventede afgiftssats i første kvartal 2012.

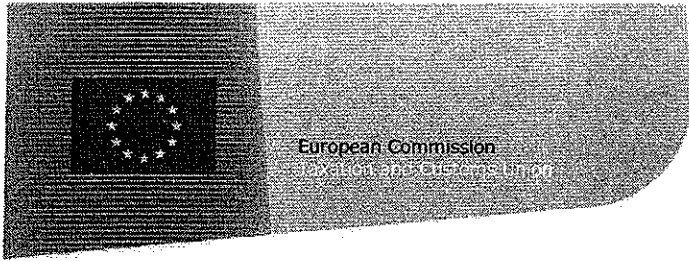
Svar:

De aktuelle momssatser for EU-27 samt oplysninger om brug af de differentierede satser fremgår af bilag 1.

Den generelle moms i Norge er på 25 pct., 14 pct. på føde- og drikkevarer og 8 pct. på biografbilletter, persontransport og radio- og tv-licens.

Henset til svarfristen har det ikke været muligt at fremskaffe oplysninger om afgiftslovgivning i alle EU's medlemslande. Af de lande, som har fælles grænser med Danmark, er Norge det eneste land, som har afgift på sodavand og slik.

Afgiftssatserne i Norge er ikke differentieret mellem sukkerfri og sukkerholdige varer. Afgiftssatsen på slik og chokolade er 17,92 Nkr. pr. kg. Afgiftssatsen på sodavand er 2,81 Nkr. pr. liter.



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***VAT Rates
Applied in the Member States
of the European Union***

Situation at 1st July 2011

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N.B.: The purpose of this document is to disseminate information about the VAT rates in force in the Member States of the European Union. The information has been supplied by the respective Member States, but part of it has not been verified by some of them yet. The Commission cannot be held responsible for its accuracy or completeness, neither does its publication imply any endorsement by the Commission of those Member States' legal provisions.

I. LIST OF VAT RATES APPLIED IN THE MEMBER STATES

Member States	Code	Super Reduced Rate	Reduced Rate	Standard Rate	Parking Rate
Belgium	BE	-	6 / 12	21	12
Bulgaria	BG		9	20	-
Czech Republic	CZ	-	10	20	-
Denmark	DK	-	-	25	-
Germany	DE	-	7	19	-
Estonia	EE	-	9	20	-
Greece	EL	-	6,5/13	23	-
Spain	ES	4	8	18	-
France	FR	2,1	5,5	19,6	-
Ireland	IE	4,8	9 / 13,5	21	13,5
Italy	IT	4	10	20	-
Cyprus	CY	-	5 / 8	15	-
Latvia	LV	-	12	22	-
Lithuania	LT	-	5 / 9	21	-
Luxembourg	LU	3	6 / 12	15	12
Hungary	HU	-	5 / 18	25	-
Malta	MT	-	5 / 7	18	-
Netherlands	NL	-	6	19	-
Austria	AT	-	10	20	12
Poland	PL		5 / 8	23	-
Portugal	PT	-	6 / 13	23	13
Romania	RO		5 / 9	24	-
Slovenia	SI	-	8,5	20	-
Slovakia	SK	-	10	20	-
Finland	FI	-	9 / 13	23	-
Sweden	SE	-	6 / 12	25	-
United Kingdom	UK	-	5	20	-

N.B.:Exemptions with a refund of tax paid at preceding stages (zero rates) are not included above (see section V)

II. APPLICATION OF REDUCED VAT RATES BY THE MEMBER STATES TO THE CATEGORIES OF GOODS AND SERVICES CONTAINED IN ANNEX III OF VAT DIRECTIVE 2006/112/EC

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption

Category	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	
1. Foodstuffs	6 12 21	20	10 10	25 19	7 19	20	13	4 8	5,5 19,6	0 4,8 13,5	4 10 10	5 15	22 12 ³	21	3	18 ¹ 25	0 ²	6	10	5	6 8 23	6 13 28	24	8,5	20 10	13	12 25	0 20
2. Water supplies	6	20	10	25	7	20	[ex] ⁴ 13	8	5,5	[ex] ⁵	10	5	22	21	3	25	0	6	10	8	6	24	8,5	20	23	25	0	0
3. Pharmaceutical products	6	20	10	25	19	9	6,5	4	2,1	0	10	5	12	5 ⁸	3	5 ⁷	0	6	10	8	6	9	8,5	10	9	25	0	0
4. Medical equipment for disabled persons	6 21	20	10	25	7	9	13	8	5,5	0	4	5	12	5 ⁸	3	5	5	6	20	8	6	9 ⁸	8,5	10	23	25	0	0
Children's car seats	21	20	10	25	19	20	23	18	19,6	13,5	20	5	22	21	15	25	18	19	20	8	6	24	20	20	23	25	5	5
5. Transport of passengers (+see n° VI)	6 0	20	10	[ex]	7	20	13	8	5,5	[ex]	10	5	12	21	[ex]	25	0 ⁹	[ex]	10	8	8	6	24	8,5	0	9	6	0
6. Books	6 21	20	10	25	7	9	6,5	4	5,5	0	4	5	12	9 ¹	3	5	5	6	10	5	6	9	8,5	10	9	6	0	0
Books on other physical means of support	21	20	20	25	19	20	23	4	5,5 19,6 ⁶	21 20	4 ⁷ 20	15	22	21	3	5	18	6	20	23	6	9	8,5	20	23	6 ⁸ 25	0 ⁹ 20	
Newspapers	0 6 21	20	10	0 25	7	9 ¹²	6,5	4	2,1 19,6	9	4	5	22 ¹³	21	3	5	5	6	10	8	6	9	8,5	20	0	6	0	0
Periodicals	0 6 21	20	10	25	7	9 ¹³	6,5	4	2,1 19,6	9	4	5	22 ¹³	21	3	5	5	6	10	5	6	9	8,5	20	0	[ex]	0	0

II. APPLICATION OF REDUCED VAT RATES BY THE MEMBER STATES TO THE CATEGORIES OF GOODS AND SERVICES CONTAINED IN ANNEX III OF VAT DIRECTIVE 2006/112/EC

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption

Category	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
7. Admission to cultural services (shows, cinema, theatre)	[ex]	20	10	25	[ex]	20	13	[ex] ¹⁴	5,5	[ex]	10	[ex]	[ex] ¹⁵	3	25	5	6	[ex]	8	[ex]	9	8,5	20	20	9	6	20
	6				7		6,5 ¹⁶	8	19,6	9		5	22 ¹⁷	21					10	6		6		[ex]			
Admission to amusement parks	6	20	10	25	19	20	13	8	5,5 ¹⁸	9	20	5	22	21	3	25	18	6	10	8	6 ¹⁹	9	8,5	20	9	25	20
									19,6																		
8. Pay TV/ cable TV	12 ²⁰	20	[ex] ²¹	25	19	20	[ex]	18	5,5	21	20	15	22	21	3	[ex]	18	19	10	8	23	24	20	[ex]	23	25	20
	21		20				13 ²²								15	25 ²²			23 ²³					20 ²⁴			
TV licence	[-]	20	[ex] ²¹	25	[ex]	20	[ex]	18	2,1	[ex]	4	15	[-]	21	[ex]	[ex]	[ex]	[ex]	10	23	6	24	[ex]	[ex]	9	[ex]	[ex]
			20												25 ²²								20 ²⁴	20 ²⁴			
9. Writers, composers, ...	6	20	10	[ex]	7	20	13	8	5,5	21	[ex]	5	[ex]	21	3	25	18	6	20	8	23	24	8,5	20	[ex]	6	20
	21									20								19	10		[ex]					9 ²⁵	
	[ex]																	[ex]									
10. Social housing	12 ²⁶	20	10	25	19	20	13	4	5,5	13,5	4	15	22	21	3 ²⁷	25	[ex]	19	20	8	[ex]	5	8,5	20	23	25	20
	6						[ex]		19,6	10					15						6					[ex]	5
10a Renovation and repairing of private dwellings (*)	21 ²⁸	20	10	25	19	20	13 ²⁹	8 ³⁰	5,5 ³¹	13,5	10	5	22	21	15	25	18	6 ³²	20	8	6	24	8,5	20	23	25	5 ³³
10b Window cleaning and cleaning in private households	21	20	10	25	19	20	23	18	5,5	13,5	20	15	22	21	6	25	18	19	20	23	23	24	8,5	20	23	25	20
11. Agricultural inputs	6	20	10	25	7	20	13	8	5,5	13,5	4	5	22	21	3	25	18	6	10	5	6	24	8,5	20	23	25	20
	12		20								10	15			15				8	23	13					13	
	21									20											23						
12. Hotel accommodation	6	9	10	25	7	9	6,5	8	5,5	9	10	8	12	9 ³³	3	18 ³⁴	7	6	10	8	6	9	8,5	20	9	12	20
12a Restaurant and catering services																											

II. APPLICATION OF REDUCED VAT RATES BY THE MEMBER STATES TO THE CATEGORIES OF GOODS AND SERVICES CONTAINED IN ANNEX III OF VAT DIRECTIVE 2006/112/EC

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption

Category	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
Restaurants	12 ³⁸	20	20	25	19	20	13 ³⁷	8	5,5	9 ³⁸ [ex] ⁵⁰	10	8	22	21	3	25	18	6 ³⁷	10 ³⁹	8 ³⁷	13	24	20	20	13	25	20
13. Admission to sporting events	6 [ex]	20 [ex]	10 [ex]	25 [ex]	7 [ex]	20	13	8	19,6	[ex]	10	5	22	21	3	25	18	6	20	8	6	24	8,5	20	9	[ex]	20
14. Use of sporting facilities	6 [ex]	20 [ex]	10 [ex]	25 [ex]	19	20	23	[ex]	19,6	9	20	15	22	21	3	25	18	6	20	8	23	24	8,5	20	9	6	20
15. Social services	6 [ex]	20 [ex]	10 [ex]	25 [ex]	7	[ex]	13	8	19,6	[ex]	[ex]	[ex]	[ex]	[ex]	3	[ex]	[ex]	[ex]	[ex]	[ex]	6	[ex]	20	[ex]	[ex]	[ex]	[ex]
	21 [ex]		10				[ex]			4	10			15	[ex]						23	[ex] ⁴¹				25	
16. Supplies by undertakers and cremation services	6 21	20 [ex]	10 [ex]	25 [ex]	19	20	13	8	19,6	21	[ex]	5	22	21	3	25	18	[ex]	20	8	[ex]	24	8,5	20	[ex]	[ex]	[ex]
17. Medical and dental care	21 [ex]	20 [ex]	10 [ex]	25 [ex]	7	[ex]	13	8	[ex]	[ex] ³⁵	[ex]	[ex]	[ex]	[ex]	3	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]	[ex]
			10		[ex]		[ex]		13,5					[ex]	[ex]			19		8	6						
18. Collection of domestic waste and street cleaning, ...	21	20	20	25	[-]	20	13	8	19,6	13,5	10	5	22	21	3	25	18	19 ⁴²	10	8	[ex]	24	8,5	20	23	25	0
			10 ⁴³		19		[ex] ⁴⁴		5,5												6					20	
19. Minor repairing (including mending and alteration) of:																											
Bicycles	21 ³⁵	20	20	25	19	20	13	18	19,6	13,5	20	15	22	21	6	25	5	6	20	8	23	24	8,5	20	9 ⁴⁴	25	20
Shoes and leather goods	21 ³⁵	20	20	25	19	20	13	18	19,6	13,5	20	15	22	21	6	25	5	6	20	8	23	24	8,5	20	9 ⁴⁴	25	20
Clothing and household linen	21 ³⁵	20	20	25	19	20	13	18	19,6	13,5	20	15	22	21	6	25	5	6	20	8	23	24	8,5	20	9 ³⁴	25	20
20. Domestic care services (**)	21	20	10	25	19	20	13	18	5,5	[ex]	[ex]	15	22	21	[ex] ⁴⁵	25	5	19	20	23	6	24	8,5	20	23	25	20
	21	20	20	25	19	20	23	8	19,6	9	20	5	22	21	6	25	18	6	20	8	23	24	8,5	20	9 ⁴⁴	25	20
21. Hairdressing																											

II. APPLICATION OF REDUCED VAT RATES BY THE MEMBER STATES TO THE CATEGORIES OF GOODS AND SERVICES CONTAINED IN ANNEX III OF VAT DIRECTIVE 2006/112/EC

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption

(*) excluding materials which form a significant part of the value of the supply
(**) e.g. home help and care of the young, elderly, sick or disabled

- (1) HU: As of 1 July 2009 a reduced rate of 18% applies to: milk and milk products (excluding mother's milk); Dairy products; Flavoured milk; and products containing cereals, flour, starch, or milk.
- (2) MT: Some confectionery is at 5%
- (3) LV: Products for infants
- (4) EL: When the water is provided by public authorities
- (5) IE: When the water is provided by local authorities
- (6) LT: 5% VAT rate is applicable only to the supply of pharmaceuticals and medical aids to persons who have the right to the total or partial reimbursement of the acquisition expenses of these goods in accordance with the Law on Health Insurance until 31 December 2011 and 21% from then onwards
- (7) HU: only human medical products
- (8) RO: Supply of orthopaedic products and prostheses of any type and accessories to them, with the exception of dental prostheses
- (9) MT: Transport of passengers by the Scheduled Public Bus Service. Other transport of passengers, e.g. a taxi service, is at 18%
- (10) LV: Transport of schoolchildren conducted by carriers licensed specially for this reason
- (11) LT: Only books and non periodical informational publications are subject to 9% rate of VAT
- (12) EE: Newspapers and periodicals containing mainly publicity, private advertisements or erotic/pornographic material are at 20%
- (13) LT: 9% until 31/12/2011
- (14) ES: Supplied by bodies governed by public law or by other organisations recognised as charitable by the Member State concerned
- (15) LT: Supplied by non-profit making legal persons
- (16) EL: Only for the theatre
- (17) LV: Admissions to cinema (film shows)
- (18) FR: Amusement parks which do not illustrate any cultural topic are liable to the standard rate of 19.6%
- (19) PT: Porn shows, arcade games and gambling are excluded and are liable to the standard rate of 23%
- (20) BE: only for pay or digital radio and TV broadcasting
- (21) CZ and SK: public radio and TV broadcasting, excluding those of a commercial nature, are exempt;
- (22) EL and HU: Services provided by public radio and public TV are exempted
- (23) PL: Services connected with video tapes and with all advertising and promotion movies, and operation of information agencies
- (24) SI: Public radio and TV broadcasting, excluding those of a commercial nature, are exempt
- (25) FI: Copyright royalties collected by copyright organisations
- (26) BE: Provided that all the conditions are fulfilled
- (27) LU: Houses used as a principal dwelling
- (28) BE: 6% on renovation and repairing of private dwellings completed more than 5 years ago until 30/06/2011
- (29) EL: Only for old private dwellings
- (30) ES: Bricklaying work for the repair of private dwellings
- (31) FR: Renovation and repairing of private dwellings completed at least 2 years ago
- (32) NL: Painting and plastering services for the renovation and repairing of private dwellings more than 15 years old

II. APPLICATION OF REDUCED VAT RATES BY THE MEMBER STATES TO THE CATEGORIES OF GOODS AND SERVICES CONTAINED IN ANNEX III OF VAT DIRECTIVE 2006/112/EC

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption

- (33) UK: For the Isle of Man only
(34) FI: 9% until 31/12/2011
(35) BE: 6% until 30/06/2011
(36) HU: In force as of 1.07.2009
(37) EL, FR, NL and PL: Alcoholic beverages are subject to the standard rate
(38) BE, IE: all beverages are excluded
(39) AT: 10% on food, 10% on milk and chocolate, 20% on coffee, tea and other alcoholic or not alcoholic beverages
(40) SI: VAT rate of 8,5% applies to the preparation of meals
(41) SI: Social security services, provided as a public service or by other non-profit-making organisations, deemed to be charitable, disabled organisations or self-help organisations, are exempted
(42) NL: Collection of domestic waste and street cleaning is a service that is carried out by the public authorities. A levy will only be imposed on services which are carried out by a private enterprise which is called in by the public authorities. There will be no levy imposed toward citizens
(43) CZ: Cleaning and draining of waste water, collection of domestic waste
(44) EL: When these services are supplied by public authorities
(45) HU: Social services, with the exception of social catering
(46) FR: books which have a pornographic character or which may incite violence
(47) IT: books in Braille and on cassettes or other magnetic support for the blind or persons with impaired vision
(48) SE: the reduced VAT rate of 6% also applies to goods that make information available to people with reading disabilities through sign language or Braille
(49) UK: zero rate for supplies of talking books for the blind and handicapped but only when supplied to charities
(50) IE: Catering services supplied to patients in a hospital or students at their school (51) IE: Dental care is exempt

III. APPLICATION OF THE PARKING RATE IN CERTAIN MEMBER STATES

BELGIUM

Parking rate of 12% applicable to:

1. Certain energy products such as:
 - coal and solid fuel obtained from coal
 - lignite and agglomerated lignite (except for jet)
 - coke and semi-coke from coal, lignite and peat
 - uncharred petroleum coke used as fuel.
2. Certain tyres and inner tubes

IRELAND

Parking rate of 13.5% applicable to:

1. Energy for heating and light
2. Movable property used in the construction and maintenance of immovable property
3. Supply of immovable property
4. Services consisting of the routine cleaning of immovable property
5. Repair and maintenance of movable property
6. Services relating to the care of the human body
7. Certain specific tourist services
8. Services relating to photography
9. Services supplied by jockeys
10. Works of art and antiques
11. Short-term hire (less than 5 weeks) of:
 - motor vehicles designed for the conveyance of persons by road
 - ships, boats and other vessels not exceeding 15 tonnes gross designed for the conveyance of passengers
 - sports and pleasure craft, including yachts, cabin cruisers, dinghies, canoes, skiffs and racing boats
 - caravans, mobile homes, tents and trailer tents.
12. Driving schools
13. Professional services supplied by veterinary surgeons

LUXEMBOURG

The parking rate of 12% applies to:

1. Certain wines
2. Solid mineral fuels, mineral oils and wood intended for use as fuel, with the exception of wood for heating
3. Washing and cleaning products
4. Printed advertising matter, commercial and similar catalogues; tourism publications
5. Heat, air conditioning and steam, with the exception of heat provided by heating networks
6. Safe custody and administration of securities
7. Administration of credit and credit guarantees by a person or organisation other than that granting the credit

AUSTRIA

The parking rate of 12% applies to:

1. Wine from farm production carried out by the producing farmer

PORTUGAL

The parking rate of 13% applies to:

III. APPLICATION OF THE PARKING RATE IN CERTAIN MEMBER STATES

1. Wine
2. Appliances, machinery and other equipment designed exclusively or mainly for the following purposes:
 - (a) Collection and use of solar energy, wind energy, or geothermal energy;
 - (b) Collection and use of other forms of alternative energy;
 - (c) Production of energy by the incineration or modification of detritus, garbage, and other waste;
 - (d) Exploration of and search for oil and/or development of the discovery of oil and natural gas;
 - (e) Avoidance or reduction, by measuring and controls, of any form of pollution.
3. Agricultural tools and utensils, mobile silos, tractors, pumps and other machinery designed exclusively or mainly for the purpose of agriculture, cattle breeding or forestry.
4. Heating oil and diesel for the agriculture

IV. LIST OF SUPER-REDUCED RATES (LESS THAN 5%) APPLIED IN THE MEMBER STATES

(N.B.: The list is not exhaustive)

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
Food products								4		4,8	4				3												
Beverages: Mineral water/lemonade															3												
Clothing and footwear for children															3												
Pharmaceuticals								4	2,1						3												
- Books								4			4				3												
- Books on other physical means of support								4			4 ⁵				3												
- Newspapers								4	2,1		4				3												
- Periodicals								4	2,1		4				3												
Television licence fees									2,1		4																
- Hotels															3												
- Restaurants															3												
Admission to cultural services, shows (cinema, theatre, sports)															3												
Use of sports installations															3												
- Treatment of waste and waste water															3												
- Collection of household waste															3												
Passenger transport															3												
Property sector:																											
- Supply of new buildings								4			4 ⁶				3 ²												
- Renovation and repairs								4							3 ³												

IV. LIST OF SUPER-REDUCED RATES (LESS THAN 5%) APPLIED IN THE MEMBER STATES

(N.B.: The list is not exhaustive)

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
- Construction work on new buildings							4				4*				3*												
Royalties															3												
Medical equipment for disabled persons											4				3												
Water distribution															3												
Social services											4																
- Cut flowers and plants																											
- Pesticides, natural and artificial fertilizers											4																
Raw wool															3												
Agricultural inputs															3												

- (1) ES: Including free supplement
- (2) LU: Only houses assigned to the principal dwelling
- (3) LU: Only substantial works on housing constructed more than 20 years prior to the start of the works
- (4) IT: Only for first housing
- (5) IT: Books in Braille and on cassettes or other magnetic support for the blind or persons with impaired vision

V. CASES WHERE THE ZERO RATE IS APPLIED TO CONSUMPTION IN THE LEGISLATION OF THE MEMBER STATES (ARTICLE TITLE VIII, CHAPTER 4 OF THE VAT DIRECTIVE 2006/112/EC)

BELGIUM

- Supplies of daily and weekly newspapers of general information
- Supplies of certain recovered materials and by-products

DENMARK

- Sales of newspapers normally published at a rate of more than one issue per month

IRELAND

- Supplies of books and pamphlets (excluding newspapers, periodicals, catalogues, diaries, etc.)
- Supplies of food and drink intended for human consumption (excluding certain products such as alcoholic beverages, manufactured beverages, ice-cream and confectionery)
- Supplies of seeds, plants, trees, etc. used for food production
- Supplies of certain fertilisers in units of not less than 10 kg
- Supplies of animal feeding stuffs (excluding pet food)
- Supplies of orally administered medicines for human consumption
- Supplies of orally administered medicines for animal consumption (excluding those for pets)
- Supplies of certain articles of feminine hygiene
- Supplies of medical equipment such as wheelchairs, crutches, orthopaedic appliances and other artificial parts of the body (excluding false teeth)
- Supplies of articles of clothing and footwear for children of average size under the age of ten (excluding clothes made of fur or skin and articles of clothing and footwear not marked with the size or age)
- Supplies of wax candles (plain, white and undecorated)
- Certain services provided by the Commissioners of Irish Lights

ITALY

- Supplies of land not capable of being used as building land

MALTA

- Supplies of food products for human consumption, except for supplies of pre-cooked dishes and certain highly processed products, such as ice-cream, chocolates, manufactured beverages or beverages subject to excise duty, and pet foods
- Supplies of seeds or other means of propagation of plants classified under the above paragraph
- Supplies of live animals of a type generally used as, or yielding or producing, food for human consumption
- Supplies of water by a public authority other than water for enterprises, distilled or mineral water;
- Supplies of pharmaceuticals, medicines only where prescribed
- Supplies of goods where the supply is connected with and essential to the provision of care or medical or surgical equipment in hospitals or institutions officially approved, or for the supply of welfare services in institutions falling within the prescribed parameters.

FINLAND

- Newspapers and periodicals provided that they are sold on subscription for a period of at least one month
- Printing services for membership publications of non-profit making organisations

V. CASES WHERE THE ZERO RATE IS APPLIED TO CONSUMPTION IN THE LEGISLATION OF THE MEMBER STATES (ARTICLE TITLE VIII, CHAPTER 4 OF THE VAT DIRECTIVE 2006/112/EC)

SWEDEN

- Services with regard to production (basically printing services) of membership periodicals, staff periodicals and periodicals issued by non-profit organisations, including services related to such production, such as distribution services
- Medicine supplied on prescription or sold to hospitals or imported into the country to be supplied on prescription or sold to hospitals

UNITED KINGDOM

- Supplies of books, newspapers, periodicals, sheet music, maps, etc.
- Supplies of food products for human or animal consumption, except for supplies of pre-cooked dishes and certain highly processed products such as ice-cream, chocolates, manufactured beverages or beverages subject to excise duty and pet foods
- Supplies of seeds or other means of propagation of plants classified under the above paragraph
- Supplies of live animals of a type generally used as, or yielding or producing, food for human consumption
- Supplies of water other than water for enterprises, distilled or mineral water
- Supplies of pharmaceuticals, medicines only where prescribed
- Supplies of medical and surgical instruments, aids only to handicapped persons (excluding hearing aids, dental prostheses, spectacles, etc.)
- Supplies of children's clothing and footwear
- Construction of buildings for residential purposes; approved alterations to listed buildings
- Supplies of certain materials by a person supplying the above-mentioned services, excluding maintenance and repair work
- Supplies for and by charity organisations of goods donated with a view to being sold
- Supplies of magnetic tape and tape recorders, etc. to the Royal National Institute for the Blind
- Supplies to a charity organisation of radio receivers for free loan to blind persons
- Sewage services
- The transport of passengers in any vehicle, vessel or aircraft carrying at least 12 passengers; or by the Post Office; or by any scheduled service
- The transport of passengers or freight from or to a place outside the United Kingdom
- Supplies of certain caravans and houseboats
- Supplies of boots and helmets for industrial use
- Supplies of motor-cycle and cycle helmets
- The issue of bank notes

VI. VAT RATES GENERALLY APPLIED IN THE MEMBER STATES TO CERTAIN PRODUCTS OR SERVICES

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption; [m] = taxation on the margin; [-] = out of scope

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
Beverages																											
Spirits	21	20	20	25	19	20	23	18	19,6	21	20	15	22	21	15	25	16	19	20	23	23	24	20	20	23	25	20
Wine	21	20	20	25	19	20	23	18	19,6	21	20	15	22	21	12	25	18	19	20	23	13	24	20	20	23	25	20
Beer	21	20	20	25	19	20	23	18	19,6	21	20	15	22	21	15	25	18	19	20	23	23	24	20	20	23	25	20
Mineral water	6	20	10	25	19	20	13	8	5,5	21	20	15	22	21	3	25	18	6	20	23	6	24	8,5	20	13	12	20
Lemonade	6	20	10	25	19	20	13	8	5,5	21	20	5	22	21	3	25	18	6	20	23	6	24	8,5	20	13	12	20
Fruit juices	6	20	10	25	19	20	13	8	5,5	21	20	5	22	21	3	25	18	6	20	23	6	24	8,5	20	13	12	20
Clothing																											
Adults	21	20	20	25	19	20	23	18	19,6	21	20	15	22	21	15	25	18	19	20	23	23	24	20	20	23	25	20
Children	21	20	20	25	19	20	23	18	19,6	0	20	15	22	21	3	25	18	19	20	23	8 ¹	24	20	20	23	25	0
Footwear																											
Adults	21	20	20	25	19	20	23	18	19,6	21	20	15	22	21	15	25	18	19	20	23	23	24	20	20	23	25	20
Children	21	20	20	25	19	20	23	18	19,6	0	20	15	22	21	3	25	18	19	20	23	8	24	20	20	23	25	0
Tobacco																											
Hifi-Video	21	20	20	25	19	20	23	18	19,6	21	20	15	22	21	15	25	18	19	20	23	23	24	20	20	23	25	20
CD/ CD-ROM																											
Household electrical appliances	21	20	20	25	19	20	23	18	19,6	21	20	15	22	21	15	25	18	19	20	23	23	24	20	20	23	25	20
Furs	21	20	20	25	19	20	23	18	19,6	21	20	15	22	21	15	25	18	19	20	23	23	24	20	20	23	25	20
Jewels																											
Energy Products																											
Natural gas	21	20	20	25	19	20	13	18	19,6	13,5 ³	10	15	22	21	6	25	18	19	20	23	6	24	20	20	23	25	5
Electricity	21	20	20	25	19	20	13	18	19,6	13,5 ³	10	15	22	21	6	25	5	19	20	23	6	24	20	20	23	25	5
Firewood	6	20	10	25	7	20	13	18	5,5	13,5 ³	10	15	22	21	6	25	18	19	10	8	23	24	20	20	23	25	20
Timber for industrial use	21	20	20	25	7	20	23	18	19,6	21	20	15	22	21	15	25	18	19	10	23	23	24	20	20	23	25	20
Telecommunication																											

VI. VAT RATES GENERALLY APPLIED IN THE MEMBER STATES TO CERTAIN PRODUCTS OR SERVICES

0 = zero rate (exemption with refund of tax paid at preceding stage); [m] = taxation on the margin; [-] = out of scope

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
services																											
Phone/fax/telex/etc.	21	20	20	25	19	20	23	18	19,6	21	20	15	22	21	15	25	18	19	20	23	23	24	20	20	23	25	20
Pay TV/ cable TV	12	20	[ex] ¹	25	19	20	13	18	5,5	21	20	15	22	21	3	25	18	19	10	8	23	24	20	[ex]	23	25	20
TV licence	[-]	20	[ex] ¹	25	[ex]	20	[ex]	18	2,1	[ex]	4	15	[-]	21	[ex]	25	[-]	[ex]	10	23	6	24	[ex] ⁷	20	9	[ex]	[ex]
Petroleum products																											
Petro/ (unleaded)	21	20	20	25	19	20	23	18	19,6	21	20	15	22	21	15	25	18	19	20	23	23	24	20	20	23	25	20
Diesel fuel	21	20	20	25	19	20	23	18	19,6	21	20	15	22	21	15	25	18	19	20	23	13	24	20	20	23	25	20
LPG	21	20	20	25	19	20	23	18	19,6	21	20	15	22	21	6	25	18	19	20	23	23	24	20	20	23	25	20
Heating oil	21	20	20	25	19	20	23	18	19,6	13,5 ³	20	15	22	21	12	25	18	19	20	23	13	24	20	20	23	25	5
Lubricants	21	20	20	25	19	20	23	18	19,6	21	20	15	22	21	15	25	18	19	20	23	23	24	20	20	23	25	20
Motor vehicles	21	20	20	25	19	20	23	18	19,6	21	20	15	22	21	15	25	18	19	20	23	23	24	20	20	23	25	20
Passenger transport	[m]										4 ¹⁰																
Domestic transport:											[m]																
All	6	20	10 ¹¹	[ex]	19	20	13	8	5,5	[ex]	10	15	12	21	3	25	0	19	10	8	6	24	8,5	20	9	6	0
Sea	6	20	N/A	[ex]	19	20	13	8	5,5	[ex]	10	8	12	21	N/A	N/A	0	6	N/A	8	6	24	8,5	N/A	9	6	0
Inland waterway	6	20	10 ¹¹	[ex]	19	20	13	8	5,5	[ex]	10	15	12	21	3	25	N/A	6	10	8	6	24	8,5	20	9	6	0
Rail	6	20	10 ¹¹	[ex]	19	20	13	8	5,5	[ex]	10	N/A	12	21	3	25	N/A	6	10	8	6	24	8,5	20	9	6	0
Road	6	20	10 ¹¹	[ex]	19	20	13	8	5,5	[ex]	10	5	12	21	3	25	0	6	10	8	6	24	8,5	20	9	6	0
				25	7					[ex]	8	8				18											

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK

VI. VAT RATES GENERALLY APPLIED IN THE MEMBER STATES TO CERTAIN PRODUCTS OR SERVICES

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption; [m] = taxation on the margin; [-] = out of scope

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	
Intra-community and international transport:																												
Air	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sea	0	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A	N/A	0	0	N.A.	0	0	0	0	N/A	0	0	0	
Inland waterway	6	0	0	0	7	0	13	8	5,5	0	0	N/A	0	0	0	0	N/A	5	20	0	0	0	N/A	0	0	0		
Rail	6	0	0	0	19	0	13	8	0	0	0	N/A	0	0	0	0	N/A	6	20	0	0	0	0	0	0	0		
Road	6	0	0	0	19	0	13	8	5,5	0	0	0	0	0	0	0	N/A	6	20	8	0	0	8,5	0	0	0		
Hotels	6	9	10	25	7	9	6,5	8	5,5	9	10	8	22	9 ²⁷	3	18	7	6	10	8	6	24	8,5	20	9	12	20	
Take away	6	20	10	25	7	20	13	8	5,5	13,5	10	5 ¹³	22	21	3	18	18	6	10 ¹⁴	8	13	24	20	13	12	20		
Bars and cafés																												
Bars and cafés	21	20	20	25	19	20	13	8	5,5	13,5	10	15	22	21	3	25	18	6	20	23	13	24	20	20	23	25	20	
Night clubs	21	20	20	25	19	20	23	8	5,5 ⁷	21	20	15	22	21	3	25	18	6	20	23	13	24	20	20	23	25	20	
Alcoholic beverages	21	20	20	25	19	20	23	8	19,6	21	10	15	22	21	3	25	18	19	20	23	13	24	20	20	23	25	20	
Cut flowers and plants																												
Decorative use	6	20	10	25	7	20	13	8	5,5	13,5	10	15	22	21	6	25	18	6	10	8	23	24	8,5	20	23	25	20	
Food production	6	20	10	25	7	20	13	8	5,5	0	10	5	22	21	3	25	18	6	10	8	6	24	8,5	20	13	25	0	
Immovable property																												
Social Housing (category 10/ Annex III)	6	20	10	25	19	20	13	4	5,5	13,5	4	15	22	21	3 ⁸	25	[ex]	19	20	8	[ex]	5	8,5	20	23	25	20	
Renovation and repairing (category 10a/ Annex III)	21	20	10	25	19	20	13 ²⁰	8 ¹¹	5,5 ¹²	13,5	10	5	22	21	3 ³	25	18	6 ²⁴	20	8	6	24	8,5	20	23	25	20	
Building land	[ex]	20	20	[ex]	[ex]	20	[ex]	18	19,6	[ex]	20	[ex]	[ex]	21	[ex]	25	[ex]	19	[ex]	23	[ex]	24	20	[ex]	[ex]	[ex]	[ex]	20

VI. VAT RATES GENERALLY APPLIED IN THE MEMBER STATES TO CERTAIN PRODUCTS OR SERVICES

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption; [m] = taxation on the margin; [-] = out of scope

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	
Supplies of new buildings	21	20	20	[ex]	[ex]	20	23	8 18	19,6	13,5 ³	4 ²⁸ 10 20	15	22 ²⁹	21	[ex]	25	[ex]	19	[ex] 20	23	[ex]	24	20 ³⁰ 8,5 ³¹	20	[ex]	[ex]	0 20	
Construction work on new buildings	6 12 21	20	20	25	19	20	23	4 8	19,6	13,5 ³	4 ²⁸ 10	15	22	21	3 ¹⁸ 15	25	18	19	20	23	6 23	24	20 ³⁰ 6,5 ³¹	20	23	25	20 0	
Travel agencies	21	20	20	[ex]	19	20	23	18	19,6	21	20	15	22	21	15	25	18	[ex]	20	23	23	23	24	20	20	23	25	20 0
Agricultural inputs																												
Pesticides and plant protection materials	12 ²¹ 21	20	20	25	19	20	13	8	5,5 ³² 19,6	21	20	5	22	21	15	25	18	19	20	8	6	6	24	8,5	20	23	25	20
Fertilisers	12 ²¹ 21	20	20	25	19 ³⁴	20	13	8	5,5	0 ⁵ 21	4 ²⁸	5	22	21	3 ¹⁷	25	18	19	10 ³⁸ 20	8	6	6	24	8,5	20	23	25	20
Treatment of waste and waste water	21	20	10 20 ³⁹	25	- 19	20	13	8	5,5 19,6	- 13,5	10 20	5	22	21	3	25	18	19	10	8	23 6	24	8,5	20	23	25	20 0	
Collection of household waste, ...	21	20	10	25	- 19	20	13	8	19,6	- 13,5	10	5	22	21	3	25	18	- 19 ⁴⁰	10	8	- 6	24	8,5	20	23	25	20	
Arrangements for the taxation of gold																												
Ingots and bars	[ex] 21	20	[ex] 20	[ex]	[ex] 19	[ex] 20	[ex]	[ex] 0	[ex] 19,6	[ex] 21	[ex] 20	[ex]	[ex] 22	[ex] 21	[ex] 15	[ex] 25	0	19	[ex]	[ex] 23	[ex] 23	[ex] 23	[ex] 20	[ex]	[ex] 23	[ex] 25	[ex] 20	
Coins (currency)	[ex] 21	20	[ex] 20	[ex]	19 [ex]	[ex]	[ex]	[ex] 0	[ex] 19,6	[ex] 20	[ex] 20	[ex]	[ex] 22	[ex] 21	[ex] 15	[ex] 25	[ex]	0	[ex] 20	[ex] 23	[ex] 23	[ex] 23	[ex] 24	[ex]	[ex] 23	[ex] 25	[ex] 20	
Jewellery, gold plate, medals, tools	21	20	20	25	19 7	20	23	18	19,6	21	20	15	22	21	15	25	18	19	20	23	23	24	20	20	23	25	20	
Services supplied by lawyers	[ex]	20	20	25	19	20	23	18	19,6 5,5 ⁴¹	21	20	15	22	21	15	25	18	19	20	23	23	24	20	20	23	25	20	
Taxation of works of art, collector's items and antiques																												

VI. VAT RATES GENERALLY APPLIED IN THE MEMBER STATES TO CERTAIN PRODUCTS OR SERVICES

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption; [m] = taxation on the margin; [-] = out of scope

GOODS and SERVICES	BE	BG	CZ	DK	DE	EE	EL	ES	FR	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK
Works of art, collector's items and antiques	21 [m]	20	20 [m]	25**	7 ⁵ 19 [m]	20	23	18	19,6	13,5 ⁶ 21	20	15 [m]	22	21	15	25 [m]	5	19	20 [m]	23	6 23 ⁷	24	20 [m]	20 [m]	23 [m]	25	20
Rate on importation (Article 103 of the Directive 2006/112/EC)	6	20	10	25**	7 ⁵ 19 [m]	20	13	8	5,5	13,5	10 ⁶	5 ⁴²	22	21	6	25	5	6	10	8	6 23 ⁷	24	8,5	-20	9 23	12	5
Supplies by creators and occasional sales (Article 103(2) of the Directive 2006/112/EC)	6	20	20	25**	7 ⁵ 19	20	13	8	5,5	13,5	10 ⁶	N/A	22	21	6	25 [m]	5	6	10	8	6	24	8,5	20	9	12	20
E-books (supply of the digitised content of books over the internet or an electronic network)	21	20	20	25	19	20	23	18	19,6	21	20	15	22	21	15	25	18	19	20	23	23	24	20	20	23	25	20

- (1) PL: Reduced rate of 8% is applicable to all babies' clothing
- (2) SE: CDs which reproduce the sound of contents printed on paper (e.g.: a book)
- (3) IE: Parking rate
- (4) IE: building land that has been subjected to development (5) MT: If supplied by Public Authority: outside the scope; in cylinders: 18%
- (6) CZ and RO: Public radio and TV broadcasting, excluding those of a commercial nature
- (7) SI: Public radio and TV broadcasting, excluding those of a commercial nature
- (8) UK: For domestic heating and deliveries of less than 2300 litres
- (9) BE: invalid cars
- (10) IT: 4% on vehicles for the use of the disabled persons; the margin scheme applies to second-hand cars
- (11) CZ: 10% applies only on regular transport
- (12) SL: Construction, renovation and alteration of residential housing as part of a social policy; renovation and repairing of private households
- (13) CY: VAT rate of 8% applies to restaurant services and other catering services, with the exception of alcoholic beverages, beer and wine, which are taxed at 15%
- (14) AT: 10% on food, 10% on milk and chocolate, 20% on coffee, tea and other alcoholic or not alcoholic beverages
- (15) SI: VAT rate of 8,5% applies to the preparation of meals
- (16) UK: 20% if bought on catering premises, 0% if bought elsewhere
- (17) FR: Supplies of alcoholic beverages are subject to the standard rate of 19.6%
- (18) LU: Houses used as a principal dwelling
- (19) BE: Renovation and repairing of private dwellings completed more than 5 years ago

VI. VAT RATES GENERALLY APPLIED IN THE MEMBER STATES TO CERTAIN PRODUCTS OR SERVICES

0 = zero rate (exemption with refund of tax paid at preceding stage); [ex] = exemption; [m] = taxation on the margin; [-] = out of scope

- (20) EL: For old private dwellings
- (21) ES: Bricklaying work for the repair of private dwellings
- (22) FR: Renovation and repairing of private dwellings completed at least 2 years ago
- (23) LU: Only substantial works on housing constructed more than 20 years prior to the start of the works
- (24) NL: Painting and plastering services for the renovation and repairing of private dwellings more than 15 years old
- (25) UK: For the Isle of Man only
- (26) SK: If building land is supplied together with construction which is exempt from VAT
- (27) LT: 9% until 31/12/2011
- (28) IT: 4% only for first housing
- (29) LV: To the first supply of new building
- (30) SI: Supply of construction and maintenance work for residential housing not provided as part of a social policy; supply and construction work on new non-residential buildings
- (31) BE: Reduced rate of 12% only on phytopharmaceutical products recognised by the Ministry of Agriculture
- (32) FR: Reduced rate of 5.5% only on phytopharmaceutical products recognised by the Ministry of Agriculture
- (33) SL: Supplies of new residential housing as part of a social policy
- (34) DE: Reduced rate of 7% on biological (not chemical) fertilizers
- (35) IE: 0% on supplies of certain fertilisers in units of not less than 10 kg
- (36) IT: Reduced rate of 4% on organisms used in organic agriculture
- (37) LU: Reduced rate of 15% on phytopharmaceutical products under the TARIC code 38.08, whereas super reduced rate of 3% to fertilisers under the TARIC codes 31.01 to 31.05
- (38) AT: Reduced rate of 10% applies to animal or vegetable fertilisers (except guano), whether or not mixed together (but not chemically treated)
- (39) CZ: Reduced rate of 10% applies to cleaning and draining of waste water
- (40) NL: If the collection concerns industrial waste, both private enterprises and public authorities ought to charge a rate of 19%
- (41) LV: Supplies to the Bank of Latvia
- (42) CY: Importation of goods of archaeological value, CN code 9706 00 00
- (43) PT: Supplies within the framework of legal aid or the appointment of a lawyer of its own motion; automatic designation; supplies relating to the labour law
- (44) DK: In respect of Article 123 Denmark reduces the taxable amount to 20% to which the 25% rate is applied, resulting in an effective rate of 5% for imports of both works of art and antiques. Similarly, the taxable amount in respect of supplies by creators is reduced by 20% to which the 25% rate applies, resulting in an effective rate of 5%
- (45) DE: The reduced rate applies on works of art and collector's items
- (46) IE: 13.5% applies on works of art and on antiques
- (47) PT: The reduced rate applies only on works of art. In Madeira and Azores, the standard rate is 16% and the reduced rate is 4%
- (48) IT: "Occasional sales" are taxable at the standard rate
- (49) HU: On occasional basis

VII. GEOGRAPHICAL FEATURES OF THE APPLICATION OF VAT IN THE COMMUNITY

CZECH REPUBLIC

There are no regions within the Czech Republic where special VAT rates are applied.

DENMARK

The Faeroe Islands and Greenland are not part of the European Union; consequently, VAT (according to the VAT Directive 2006/112/EC) is not applicable on these territories.

GERMANY

For VAT purposes, the country does not include the island of Heligoland or the territory of Büsingen.

GREECE

For the departments of Lesbos, Chios, Samos, the Dodecanese and the Cyclades, and on the Aegean islands of Thassos, the Northern Sporades, Samothrace and Skiros, the rates of 6,5%, 13% and 23% have been reduced by 30% to 5%, 9% and 16% respectively. These rates apply to imports, intra-Community acquisitions, supplies of goods and services effected materially in total on these islands by persons established on them and supplies of goods from other areas of Greece to persons established on these islands. This preferential system does not, however, apply to tobacco products and means of transport. Mount Athos is excluded from the scope of VAT.

SPAIN

For VAT purposes, the country does not include the Canary Islands, Ceuta and Melilla.

FRANCE

Special rates apply in Corsica and the overseas departments (DOM):

a) CORSICA

- 0.90%: certain theatrical shows and circuses, sales of live meat and charcuterie animals to persons not liable to pay tax;
- 2.10%: goods supplied in Corsica to which the reduced rates are applicable in mainland France;
- 8%: certain work on immovable property, agricultural equipment and sales for consumption on the premises, sales of electricity supplied at low voltage;
- 13%: petroleum products;

The standard rate applicable in Corsica is the same as in the rest of the country: 19.6%.

b) DOM

In the overseas departments, but not French Guiana, a reduced rate of 2.10% and a standard rate of 8.5% are applicable.

c) MONACO

Goods and services supplied to or from the Principality of Monaco are regarded as having been supplied to or from France.

ITALY

The following territories are excluded from the scope of VAT: Livigno, Campione d'Italia and the territorial waters of Lake Lugano.

VII. GEOGRAPHICAL FEATURES OF THE APPLICATION OF VAT IN THE COMMUNITY

CYPRUS

Transactions originating in, or intended for, the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia are treated as transactions originating in or intended for the Republic of Cyprus.

The application of the acquis is suspended in those areas of the Republic of Cyprus in which the Government of the Republic of Cyprus does not exercise effective control.

AUSTRIA

A special rate of 19% applies in Jungholz and Mittelberg.

PORTUGAL

Special rates apply in the Azores and Madeira:

4%: reduced rate;

9%: reduced rate / parking rate;

16%: standard rate.

FINLAND

The Åland Islands are excluded from the scope of VAT.

UNITED KINGDOM

Goods and services supplied to or from the Isle of Man are regarded as having been supplied to or from the United Kingdom.

VIII. THE EVOLUTION OF VAT RATES APPLICABLE IN THE MEMBER STATES

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
Belgium				
1/01/1971	6	18	25	14
1/01/1978	6	16	25	-
1/12/1980	6	16	25 25+5	-
1/07/1981	6	17	25 25+5	-
1/09/1981	6	17	25 25+8	-
1/03/1982	1 6	17	25 25+8	-
1/01/1983	1 6	19	25 25+8	17
1/04/1992	1 6 12	19,5	-	-
1/01/1994	1 6 12	20,5	-	12
1/01/1996	1 6 12	21	-	12
1/01/2000	6 12	21	-	12
Bulgaria				
1/04/1994	-	18	-	-
1/07/1996	-	22	-	-
1/01/1999	-	20	-	-
1/01/2007	7	20	-	-
1/04/2011	9	20	-	-
Czech Republic				
1/01/1993	5	23	-	-
1/01/1995	5	22	-	-
1/05/2004	5	19	-	-
1/01/2008	9	19	-	-
1/01/2010	10	20	-	-
Denmark				
3/07/1967	-	10	-	-
1/04/1968	-	12,5	-	-
29/06/1970	-	15	-	-
29/09/1975	9,25	15	-	-
1/03/1976	-	15	-	-
3/10/1977	-	18	-	-
1/10/1978	-	20,25	-	-
30/06/1980	-	22	-	-
1/01/1992	-	25	-	-
Germany				
1/01/1968	5	10	-	-
1/07/1968	5,5	11	-	-
1/01/1978	6	12	-	-
1/07/1979	6,5	13	-	-
1/07/1983	7	14	-	-
1/01/1993	7	15	-	-
1/04/1998	7	16	-	-
1/01/2007	7	19	-	-
Estonia				
1991	-	10	-	-
1993-...	-	18	-	-
2000-2008	5	18	-	-
1/01/2009	9	18	-	-
1/07/2009	9	20	-	-
Greece				
1/01/1987	3 6	18	36	-
1/01/1988	3 6	16	36	-
28/04/1990	4 8	18	36	-
8/08/1992	4 8	18	-	-
1/04/2005	4,5 9	19	-	-

VIII. THE EVOLUTION OF VAT RATES APPLICABLE IN THE MEMBER STATES

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
15/03/2010	5 10	21	-	-
1/07/2010	5,5 11	23	-	-
1/01/2011	6,5 13	23	-	-
Spain				
1/01/1986	6	12	33	-
1/01/1992	6	13	28	-
1/08/1992	6	15	28	-
1/01/1993	3 6	15	-	-
1/01/1995	4 7	16	-	-
1/07/2010	4 8	18	-	-
France				
1/01/1968 (1)	6	16,66	20	13
1/12/1968 (1)	7	19	25	15
1/01/1970	7,5	23	33,33	17,6
1/01/1973	7	20	33,33	17,6
1/01/1977	7	17,6	33,33	-
1/07/1982 (2)	4 5,5 7	18,6	33,33	-
1/01/1986	4 5,5 7	18,6	33,33	-
1/07/1986	2,1 4 5,5 7 13	18,6	33,33	-
17/09/1987	2,1 4 5,5 7 13	18,6	33,33	28
1/12/1988	2,1 4 5,5 7 13	18,6	28	-
1/01/1989	2,1 5,5 13	18,6	28	-
8/09/1989	2,1 5,5 13	18,6	25 28	-
1/01/1990	2,1 5,5 13	18,6	25	-
13/09/1990	2,1 5,5 13	18,6	22	-
29/07/1991	2,1 5,5	18,6	22	-
1/01/1993	2,1 5,5	18,6	-	-
1/08/1995	2,1 5,5	20,6	-	-
1/04/2000	2,1 5,5	19,6	-	-
(1) Up to 1.1.1970, the VAT rates were applicable to a price inclusive of VAT itself. As from 1.1.1970, the VAT rates apply to prices net of tax.				
(2) 4% rate 1.7.1982 to 1.1.1986 was provisional.				
Ireland				
1/11/1972	1 5,26	16,37	30,26	11,11
3/09/1973	1 6,75	19,5	36,75	11,11
1/03/1976	10	20	35 40	-
1/03/1979	1 10	20	-	-
1/05/1980	1 10	25	-	-
1/09/1981	1,5 15	25	-	-
1/05/1982	1,8 18	30	-	-
1/03/1983	2,3 23	35	-	-
1/05/1983	2,3 5 18	23 35	-	-
1/07/1983	2 5 18	23 35	-	-
1/05/1984	2 5 8 18	23 35	-	-
1/03/1985	2,2 10	23	-	-
1/03/1986	2,4 10	25	-	-
1/05/1987	1,7 10	25	-	-
1/03/1988	1,4 5 10	25	-	-
1/03/1989	2 5 10	25	-	-
1/03/1990	2,3 10	23	-	-
1/03/1991	2,3 10 12,5	21	-	-
1/03/1992	2,7 10 12,5	21	-	16
1/03/1993	2,5 12,5	21	-	12,5
1/01/1996	2,8 12,5	21	-	12,5
1/03/1997	3,3 12,5	21	-	12,5
1/03/1998	3,6 12,5	21	-	12,5
1/03/1999	4 12,5	21	-	12,5
1/03/2000	4,2 12,5	21	-	12,5
1/01/2001	4,3 12,5	20	-	12,5

VIII. THE EVOLUTION OF VAT RATES APPLICABLE IN THE MEMBER STATES

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
1/03/2002	4,3 12,5	21	-	12,5
1/01/2003	4,3 13,5	21	-	13,5
1/01/2004	4,4 13,5	21	-	13,5
1/01/2005	4,8 13,5	21	-	13,5
1/12/2008	4,8 13,5	21,5	-	13,5
1/01/2010	4,8 13,5	21	-	13,5
1/07/2011	4,8 9 ⁽¹⁾ 13,5	21	-	13,5
(1) 9% reduced rate applies until 31/12/2013				
Italy				
1/01/1973	6	12	18	-
1/01/1975	6	12	30	18
18/03/1976	6	12	30	18
10/05/1976	6 9	12	30	18
23/12/1976	1 3 6 9	12	30	18
8/02/1977	1 3 6 9 12	14	35	18
3/07/1980	2 8	15	35	18
1/11/1980	1 2 3 6 9 12	14	35	15 18
1/01/1981	2 8	15	35	18
5/08/1982	2 8 10 15	18	38	20
19/04/1984	2 8 10 15	18	30 38	20
20/12/1984	2 9	18	30	-
1/08/1988	2 9	19	38	-
1/01/1989	4 9	19	38	-
13/05/1991	4 9 12	19	38	-
1/01/1993	4 9	19	-	12
1/01/1994	4 9	19	-	13
24/02/1995	4 10	19	-	16
1/10/1997	4 10	20	-	-
Cyprus				
1/07/1992	-	5	-	-
1/10/1993	-	8	-	-
1/07/2000	5	10	-	-
1/07/2002	5	13	-	-
1/01/2003	5	15	-	-
1/08/2005	5 8	15	-	-
Latvia				
1/05/1995	-	18	-	-
1/01/2003	9	18	-	-
1/05/2004	5	18	-	-
1/01/2009	10	21	-	-
1/01/2011	12	22	-	-
Lithuania				
1/05/1994	-	18	-	-
1/08/1994	9	18	-	-
1/01/1997	-	18	-	-
1/05/2000	5	18	-	-
1/01/2001	5 9	18	-	-
1/01/2009	5 9	19	-	-
1/09/2009	5 9	21	-	-
Luxembourg				
1/01/1970	4	8	-	-
1/01/1971	2 5	10	-	-
1/07/1983	3 6	12	-	-
1/01/1992	3 6	15	-	-
1/01/1993	3 6	15	-	12
Hungary				
1/01/1988	0 15	25	-	-
1/01/1993	0 6	25	-	-
1/08/1993	10	25	-	-

VIII. THE EVOLUTION OF VAT RATES APPLICABLE IN THE MEMBER STATES

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
1/01/1995	0 12	25	-	-
1/01/2004	5 15	25	-	-
1/01/2006	5 15	20	-	-
1/09/2006	5	20	-	-
1/07/2009	5 18	25	-	-
Malta				
1/01/1995	5	15	-	-
1/01/1999	5	15	-	-
1/01/2004	5	18	-	-
1/01/2011	5 7	18	-	-
Netherlands				
1/01/1969	4	12	-	-
1/01/1971	4	14	-	-
1/01/1973	4	16	-	-
1/01/1976	4	18	-	-
1/01/1984	5	19	-	-
1/10/1986	6	20	-	-
1/01/1989	6	18,5	-	-
1/10/1992	6	17,5	-	-
1/01/2001	6	19	-	-
Austria				
1/01/1973	8	16	-	-
1/01/1976	8	18	-	-
1/01/1978	8	18	30	30
1/01/1981	13 8	18	30	30
1/01/1984	10	20	32	32
1/01/1992	10	20	-	-
1/01/1995	10	20	-	12
Poland				
8/01/1993	7	22	-	-
4/09/2000	3 7	22	-	-
1/01/2011	5 8	23	-	-
Portugal				
1/01/1986	8	16	30	-
1/02/1988	8	17	30	-
24/03/1992 ⁽¹⁾	5	16	30	-
1/01/1995	5	17	-	-
1/07/1996	5 12	17	-	-
5/06/2002	5 12	19	-	12
1/07/2005	5 12	21	-	12
1/07/2008	5 12	20	-	12
1/07/2010	6 13	21	-	13
1/01/2011	6 13	23	-	13
Romania				
1/07/1993	-	18	-	-
1/01/1995	9	18	-	-
1/02/1998	11	22	-	-
1/01/2000	-	19	-	-
1/01/2004	9	19	-	-
1/12/2008	5 9	19	-	-
1/07/2010	5 9	24	-	-
Slovenia				
1/07/1999	8	19	-	-
1/01/2002	8,5	20	-	-

(1) On 24 March 1992 Portugal abolished the zero rate. All goods and services previously zero-rated are now taxed at 6%.

VIII. THE EVOLUTION OF VAT RATES APPLICABLE IN THE MEMBER STATES

MEMBER STATES AND DATES	REDUCED RATE	STANDARD RATE	INCREASED RATE	PARKING RATE
Slovak Republic				
1/01/1993	5	23	-	-
1/08/1993	6	25	-	-
1/01/1996	6	23	-	-
1/07/1999	10	23	-	-
1/01/2003	14	20	-	-
1/01/2004	-	19	-	-
1/01/2007	10	19	-	-
1/05/2010	6 10	19	-	-
01/01/2011	10	20	-	-
Finland				
1/06/1994	12 5	22	-	-
1/01/1995	17 12 6	22	-	-
1/01/1998	17 8	22	-	-
1/10/2009	12 8	22	-	-
1/07/2010	13 9	23	-	-
Sweden				
1/01/1969	6,38 2,04	11,11	-	-
1/01/1971	9,89 3,09	17,65	-	-
1/06/1977	11,43 3,54	20,63	-	-
8/09/1980	12,87 3,95	23,46	-	-
16/11/1981	11,88 3,67	21,51	-	-
1/01/1983	12,87 3,95	23,46	-	-
1/07/1990	13,64 4,17	25	-	-
1/01/1992	18	25	-	-
1/01/1993	21	25	-	-
1/07/1993	21 12	25	-	-
1/01/1996	6 12	25	-	-
United Kingdom				
1/04/1973	-	10	-	-
29/07/1974	-	8	-	-
18/11/1974	-	8	25	-
12/04/1976	-	8	12,5	-
18/06/1979	-	15	-	-
1/04/1991	-	17,5	-	-
1/04/1994	-	17,5	-	8
1/01/1995	8	17,5	-	-
1/09/1997	5	17,5	-	-
1/12/2008	5	15	-	-
1/01/2010	5	17,5	-	-
4/01/2011	5	20	-	-



SKATTEMINISTERIET

J.nr. 2011-238-0211

Dato: 23. november 2011

Til

Folketinget - Skatteudvalget

Hermed sendes svar på spørgsmål nr. 102 af 10. november 2011.
Spørgsmålet er stillet efter ønske fra Brian Mikkelsen (KF).

Thor Möger Pedersen

/ Susanne Reinholdt Andersen

Spørgsmål: Ministeren bedes oplyse om den bebudede ikrafttrædelse af ændrede punktafgifter m.v. allerede pr. 1. januar 2012 er tilstrækkelig frist for detailhandlen m.v. til at kalkulere nye priser m.v.

Der henvises til, at detailkæderne anvender reklametryksager med lang produktionstid i konkurrencen om forbrugerne.

Svar: Punktafgifter forfalder i langt de fleste tilfælde, når varerne leveres af fremstillingsvirksomhederne til detailbutikkerne. De varer, som detailbutikkerne køber indtil 1. januar 2012, vil butikkerne derfor kunne sælge videre til forbrugerne til den gamle pris – også efter 1. januar 2012. Priserne i detailbutikkerne slår derfor først igennem overfor forbrugerne, når detailbutikkerne skal til at sælge de varer, som de har købt af fremstillingsvirksomhederne efter den 1. januar 2012.

Denne tidsmæssige forskydning mellem lovens ikrafttræden og det tidspunkt, hvor prisen på varerne reelt stiger i detailbutikkerne, vurderes at bevirke, at detailhandlen har mulighed for at indrette sig på de kommende afgiftsstigninger.



SKATTEMINISTERIET

J.nr. 2011-238-0217

Dato: 25-11-2011

Til

Folketinget - Skatteudvalget

Hermed sendes svar på spørgsmål nr. 108 af 10. november
2011. Spørgsmålet er stillet efter ønske fra Brian Mikkelsen
(KF).

(Alm. del).

Thor Møger Pedersen

/Susanne Reinholdt Andersen

Spørgsmål:

Er ministeren enig med formanden for HK Handel i, "at højere afgifter betyder større grænsehandel og dermed mindre beskæftigelse inden for dansk detailhandel." Der henvises til udtalelse fra Jørgen Hoppe, formand for HK Handel, til Ritzau den 1. september 2011.

(Kilde: <http://www.business.dk/oekonomi/hkadvarer-mod-s-og-sf-afgifter>).

Svar:

Det er ikke min forventning, at de foreslåede forhøjelser vil medføre en væsentlig omsætnings- eller beskæftigelsesnedgang i detailhandelen.

Derimod vil aftalen mellem regeringen og Enhedslisten om finansloven for 2012 samlet set medføre en beskæftigelsesfremgang som følge af de initiativer, der er indeholdt heri.



SKATTEMINISTERIET

J.nr. 2011-238-0219

Dato: 25-11-2011

Til

Folketinget - Skatteudvalget

Hermed sendes svar på spørgsmål nr. 110 af 10. november
2011. Spørgsmålet er stillet efter ønske fra Brian Mikkelsen
(KF).

(Alm. del).

Thor Möger Pedersen

/Susanne Reinholdt Andersen

Spørgsmål:

Ministeren bedes oplyse, hvorvidt forudsætningen om ingen "ketchup-effekt" i grænsehandelen er i overensstemmelse med regeringens erklærede forsigtighedsprincip. Der henvises til regeringens forslag om højere afgift på sodavand, hvor det forudsættes, at der ikke opstår "ketchup-effekter" i grænsehandelen.

Svar:

I det omfang det vurderes at være relevant forudsættes naturligvis ketchupeffekter som det f.eks. er tilfældet med forhøjelser af afgifterne på cigaretter og tobak, helt i overensstemmelse med forsigtighedsprincippet, jf. min besvarelse af spørgsmål S 543.

For så vidt angår de øvrige foreslåede afgiftsforhøjelser er der tale om forhøjelser af en sådan størrelsesorden, at det ikke gør det relevant at forudsætte ketchupeffekter. At denne forudsætning eksplicit er nævnt i notatet vedr. forhøjelse af afgiften på sodavand skal ses i lyset af at der i forbindelse med en forhøjelse i 2001, hvor afgiften blev forhøjet med 65 øre per liter til 1,65 kr. per liter, var tegn på et der blev udløst en ketchupeffekt, jf. *Rapport om grænsehandel 2004*, side 527.

Imidlertid er der denne gang for det første kun tale om stigning på 50 øre per liter for det andet er der gået 10 år siden afgiften udgjorde 1,65 kr. per liter og i den mellemliggende periode har prisudviklingen udhulet afgiften, så den foreslåede forhøjelse forventes ikke at udløse ketchupeffekter.