

Value added Tax Rates 2012

Country	Normal rates %	Reduced rates % 2)	Zero rates
Austria	20	10 ; 16	yes
Belgium	21	6 ; 12	yes
Denmark	25		yes
Finland	23	9 ; 13	yes
France	19.6	2.1 ; 5.5; 7	yes
Germany	19	7	yes
Greece ³⁾	23	6.5 ; 13	
Ireland	23	4.8 ; 5.2 ; 9 ; 13.5	yes
Italy	21	4 ; 10	
Luxembourg	15	3 ; 6 ; 12	yes
Netherlands	21	6	yes
Norway	25	8 ; 15	yes
Portugal ³⁾	23	6 ; 13	yes
Spain ³⁾	21	4 ; 10	yes
Sweden	25	6 ; 12	yes
Switzerland	8	2.5 ; 3.8	yes
United Kingdom	20	5	yes
United States	- ¹⁾		

¹⁾ No such tax at federal level. Almost all US States and municipalities impose taxes on retail sales of goods and services. The rates are in the range from 4% - 9%.

²⁾ Applies to specific items, especially to first necessity food and to services in social and cultural sector.

³⁾ Special tariffs for the islands.

Source: IBFD Tax Research Platform, <http://online.ibfd.org/kbase/>, state november 2012.