



## VAT RATES AND THRESHOLDS IN THE EUROPEAN UNION CORRECT AS AT 1 JANUARY 2020

Country	Standard Rate (%)	Reduced Rate(s) (%)	Reduced Rate Applies to (examples):	Registration Threshold <sup>1</sup>	Non-Established Business Registration Threshold	Distance Selling Threshold	Intra-Community Acquisitions Threshold
Austria	20	10	Foodstuffs; books; newspapers; TV services; hotel accommodation; restaurant services.	EUR 35 000	No threshold; immediate registration required	EUR 35 000	EUR 11 000
		13	Passenger transport; works of art; admission to cultural events (where not exempt); animals; certain farm-produced wine.				
Belgium	21	0	Certain passenger transport; certain newspapers.	EUR 25 000	No threshold; immediate registration required <sup>2</sup>	EUR 35 000	EUR 11 200
		6	Certain foodstuffs; certain passenger transport; books; certain newspapers; admission to cultural events (where not exempt); certain social housing; hotel accommodation.				
		12	Certain foodstuffs; certain social housing; restaurant services.				
Bulgaria	20	9	Hotel accommodation.	BGN 50 000	BGN 50 000	BGN 70 000	BGN 20 000
Croatia	25	5	Bread & milk; books, prescribed medicines; medical equipment; aids and devices for the disabled; daily newspapers; cinema admissions; scientific magazines.	HRK 300 000	No threshold; immediate registration required	HRK 270 000	HRK 77 000
		13	Hotel and other commercial accommodation; certain newspapers and magazines; child-safety seats; concert tickets; edible oils; electricity; fertilisers and pesticides; fodder for livestock; infant nutrition; mixed-waste collection; seeds and seedlings; urns and coffins; water supply; certain foodstuffs; copyright etc royalties paid via a performing-rights organisation.				

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Cyprus	19	5	Certain foodstuffs; pharmaceutical products & vaccines; books; newspapers & magazines; admission to cultural events (where not exempt).	EUR 15 600	EUR 15 600	EUR 35 000	EUR 10 251
		9	Most domestic passenger transport; hotel accommodation; restaurant and catering services.				
Czech Republic	21	10	Essential infant nutrition; books; human & veterinary medicines; newspapers & magazines; certain dietary products.	CZK 1 000 000	No threshold; immediate registration required	CZK 1 140 000	CZK 326 000
		15	Foodstuffs; certain passenger transport; admission to cultural & sporting events; medical & dental care (where not exempt); hotel accommodation; domestic heating; construction of social housing.				
Denmark	25	0	Certain passenger transport; certain newspapers.	DKK 50 000	No threshold; immediate registration required	DKK 280 000	DKK 80 000
Estonia	20	9	Books; newspapers; certain medicines and medical equipment; hotel accommodation.	EUR 40 000	No threshold; immediate registration required	EUR 40 000	EUR 10 000
Finland	24	0	Certain printing services for non-profit oriented entities	EUR 10 000	EUR 10 000	EUR 35 000	EUR 10 000
		10	Foodstuffs; restaurant services.				
		14	Passenger transport; books; certain newspapers; admission to cultural events; hotel accommodation.				
France	20	2.1	Certain newspapers; certain pharmaceutical products.	EUR 33 200 – 35 200 (services) & EUR 82 800 – 91 000 (other)	No threshold; immediate registration required	EUR 35 000	EUR 10 000
		5.5	Certain foodstuffs; domestic care services; certain social housing.				
		10	Certain foodstuffs; passenger transport; certain books; admission to certain cultural events; hotel accommodation; restaurant services.				
Germany	19	7	Certain foodstuffs; certain passenger transport; books; newspapers; admission to cultural events (where not exempt); flowers; hotel accommodation.	EUR 17 500 <sup>3</sup> (previous year) & EUR 50 000 (current year)	No threshold; immediate registration required	EUR 100 000	EUR 12 500
Greece	24 <sup>4</sup>	6 <sup>4</sup>	Most books; newspapers; admission to theatres	EUR 10 000	No threshold; immediate registration required	EUR 35 000	EUR 10 000
		13 <sup>4</sup>	Certain foodstuffs; hotel accommodation.				
Hungary	27	5	Basic foodstuffs; books; newspapers; medicine; herbal drugs for retail trade; infant nutrition; certain meats and eggs; medical oxygen, Braille accessories for the blind.	HUF 12 000 000	No threshold; immediate registration required	No threshold	EUR 10 000
		18	Certain foodstuffs; hotel accommodation; milk and milk products; products made from cereals, meal, starch or milk.				

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Ireland	23	0	Certain foodstuffs; books; certain children's clothes; oral medicines.	EUR 37 500 (services) & EUR 75 000 (goods)	No threshold; immediate registration required	EUR 35 000	EUR 41 000
		4.8	Livestock.				
		9	Newspapers; e-books and e-newspapers; certain facilities for taking part in sport				
		13.5	Immovable goods; certain foodstuffs.				
Italy	22	0	Non-building land.	No threshold; immediate registration required	No threshold; immediate registration required	EUR 35 000	No threshold; immediate registration required <sup>5</sup>
		4	Certain foodstuffs; certain books; newspapers and periodicals; medical equipment and vehicles for the disabled.				
		5	Social and health services provided by social consortia etc; certain fresh herbs				
		10	Certain foodstuffs; passenger transport (where not exempt); admission to cultural events; hotel accommodation; restaurant services.				
Latvia	21	5	Fresh fruit and vegetables	EUR 50 000	No threshold; immediate registration required	EUR 35 000	EUR 10 000
		12	Passenger transport; books; newspapers; hotel accommodation; certain medicines and medical goods; certain specialised products intended for infants; domestic heating.				
Lithuania	21	5	Certain pharmaceutical products; medical equipment for the disabled; certain periodicals.	EUR 45 000	No threshold; immediate registration required	EUR 35 000	EUR 14 000
		9	Certain books and newspapers; public transport; certain tourist accommodation; wood as domestic fuel; domestic heating.				
Luxembourg	17	3	Foodstuffs; passenger transport (where not exempt); books; newspapers; admission to cultural events; hotel accommodation; restaurant services.	No threshold; immediate registration required	No threshold; immediate registration required <sup>6</sup>	EUR 100 000	EUR 10 000
		8	Domestic gas & electricity; hairdressing; minor repairs to bicycles, shoes & clothing.				
		14	Certain fuels; washing & cleaning products; custodian & deposit services.				
Malta	18	0	Goods for human consumption (except in catering); public transport; pharmaceuticals.	No threshold; immediate registration required	No threshold; immediate registration required	EUR 35 000	EUR 10 000
		5	Books; newspapers; admission to cultural events.				
		7	Hotel accommodation.				
Netherlands	21	9	Foodstuffs; certain passenger transport; books; newspapers; admission to cultural events; hotel accommodation; restaurant services.	No threshold; immediate registration required	No threshold; immediate registration required	EUR 100 000	EUR 10 000
Poland	23	5	Certain foodstuffs; certain books; e-books; audio books.	PLN 200 000	No threshold; immediate registration required	PLN 160 000	PLN 50 000
		8	Certain foodstuffs; passenger transport; certain newspapers; admission to cultural events; medical & dental care (where not exempt); hotel accommodation; restaurant services.				

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Portugal	23 <sup>7</sup>	6 <sup>7</sup>	Certain foodstuffs; passenger transport; books; newspapers; medical & dental care (where not exempt); hotel accommodation; renovation of certain urban buildings; certain goods and services related to agricultural production.	EUR 10 000 or EUR 12 500 (small retailers)	No threshold; immediate registration required	EUR 35 000	EUR 10 000
		13 <sup>7</sup>	Certain foodstuffs; wine; fuel; musical, cinematic and theatrical performances; restaurant services.				
Romania	19	5	Social housing; books; newspapers; admission to cultural events; hotel accommodation; restaurant & catering services (excl. alcoholic drinks); use of sports facilities & fitness centres; leisure & tourist transport; admission to amusement & recreational parks; certain traditional organic food products.	EUR 88 500 (RON 300 000)	No threshold; immediate registration required	EUR 35 000 (RON 118 000)	EUR 10 000 (RON 34 000)
		9	Human & animal foodstuffs; human and veterinary medicines; drinking water; water for agricultural irrigation; certain fertilisers and pesticides; certain prostheses.				
Slovakia	20	10	Books; certain pharmaceutical and medical products; certain foodstuffs; accommodation services; optics.	EUR 49 790	No threshold; immediate registration required	EUR 35 000	EUR 14 000
Slovenia	22	5	Printed publications and e-versions thereof	EUR 50 000	No threshold; immediate registration required	EUR 35 000	EUR 10 000
		9.5	Foodstuffs; water; medicines & medical equipment; sports facilities; domestic cleaning; passenger transport; books; newspapers; admission to cultural events; hotel accommodation; certain restaurant services.				
Spain	21	4	Certain foodstuffs; certain books; certain newspapers; medicines; vehicles for the disabled.	No threshold; immediate registration required	No threshold; immediate registration required	EUR 35 000	EUR 10 000
		10	Certain foodstuffs; passenger transport; seeds; waste management; hotel accommodation; most restaurant services; housing (where not exempt); access to cultural events and amateur sports events; cinema tickets.				
Sweden	25	0	Certain pharmaceutical products; medical care.	SEK 30 000 <sup>8</sup>	No threshold; immediate registration required	SEK 320 000	SEK 90 000
		6	Passenger transport; books; newspapers; admission to cultural events (except cinema admissions).				
		12	Most foodstuffs; hotel accommodation; restaurant services; repair of bicycles, shoes, leather, clothing and linen.				

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United Kingdom <sup>9</sup>	20	0	Certain foodstuffs; passenger transport; printed matter, incl. books; newspapers and leaflets/pamphlets; children's clothing; certain construction work; certain property transactions.	GBP 85 000	No threshold; immediate registration required	GBP 70 000	GBP 85 000
		5	Children's car seats; female sanitary products; domestic fuel & power; certain construction work.				

## Notes

- (1) This refers to the exemption scheme for small undertakings. In some Member States (e.g. Austria), all taxable persons must register but remain outside the scope of VAT until they exceed the threshold. In other Member States (e.g. the United Kingdom) they are not required to register until they exceed the threshold.
- (2) Exception to registration possible for certain occasional transactions
- (3) Increases to EUR 22 000 with effect from 1 January 2021
- (4) The rates are 17%, 9% and 4% (respectively) on the islands of Chios, Kos, Leros, Lesbos and Samos until 1 January 2021
- (5) Nevertheless, taxable persons may invoice up to EUR 30 000 a year without charging VAT
- (6) Not-for-profit entities have a threshold of EUR 10 000
- (7) In Madeira, the rates are 22%, 12% and 5%, respectively; in the Azores, the rates are 18%, 9% and 4%, respectively
- (8) Turnover must have been below SEK 30 000 in the previous two years
- (9) The United Kingdom ceased to be a member of the European Union at 23:00 on 31 January 2020 (GMT). However, during the entire transition period, which ends no later than 31 December 2020, no deviation from EU VAT law is expected.

NB: examples of the zero rate are supplies at a special reduced rate of zero and particular to the country concerned. Supplies that are exempt with the right to deduct under the VAT Directive and thus common to all countries are not shown. The column containing supplies taxed at the reduced rates is for illustration only and not intended to be comprehensive

## COMPARATIVE EXCHANGE RATES

The following table gives illustrative exchange rates of the national currencies appearing in the Rates Card as against the euro. The rates quoted represent a snapshot as at 23 January 2020, and are, of course, subject to daily fluctuation. They should be taken as a guide only

Currency	Currency unit expressed in euros	One euro expressed in national currency
Bulgarian lev (BGN)*	0.5113	1.9558
Croatian kuna (HRK)	0.1343	7.4446
Czech koruna (CZK)	0.03974	25.1637
Danish krone (DKK)	0.1338	7.4730
Hungarian forint (HUF)	0.002968	336.889
Polish złoty (PLN)	0.2355	4.2466
Romanian leu (RON)	0.2093	4.7789
Swedish krona (SEK)	0.09493	10.5345
Pound sterling (GBP)	1.1842	0.8444



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