

Value added Tax Rates 2009

| Country | Normal rates % | Reduced rates % 2) | Zero rates |
|------------------------|-----------------|-----------------------|------------|
| Austria | 20 | 10 ; 12 ; 16 | yes |
| Belgium | 21 | 6 ; 12 | yes |
| Denmark | 25 | | yes |
| Finland | 22 | 8 ; 12 | yes |
| France | 19.6 | 2.1 ; 5.5 | yes |
| Germany | 19 | 7 | yes |
| Greece ³⁾ | 19 | 4.5 ; 9 | |
| Ireland | 21.5 | 4.8 ; 13.5 | yes |
| Italy | 20 | 4 ; 10 | |
| Luxembourg | 15 | 3 ; 6 ; 12 | yes |
| Netherlands | 19 | 6 | yes |
| Norway | 25 | 8 ; 14 | yes |
| Portugal ³⁾ | 20 | 5 ; 12 | yes |
| Spain ³⁾ | 16 | 4 ; 7 | yes |
| Sweden | 25 | 6 ; 12 | yes |
| Switzerland | 7.6 | 2.4 ; 3.6 | yes |
| United Kingdom | 15 | 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 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: The taxation of companies in Europe, IBFD, Amsterdam, 2009.