



ALTAX CENTER  
TAX RATES 2017  
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# VAT and GST RATES AROUND WORLD 2017

ALTAX

# International VAT and GST rates 2017

## Afghanistan VAT rates

10%	Standard	Business Receipts Tax
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2%	Reduced	Business Receipts Tax
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2014 : Afghanistan makes progress on VAT implementation

## Albania VAT rates

20%	Standard	
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6%	Reduced	Hotel accommodation and services
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May 2017: Albania cuts hotel VAT rate

## Algeria VAT rates

19%	Standard	.
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14%	Reduced	Various basic goods.
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9%	Reduced	Goods and services relating to agriculture; production and distribution of sugar and edible oils; goods and services relating to shipping; certain iron and steel products; internet services; construction; services relating to tourism, catering and restaurants; tourist travel and car rentals.
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0%	Zero	Exports and associated services.
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2015: Algeria raises electricity VAT on oil price fall

## Andorra VAT rates

9.5%	Higher	Banking and financial services
4.5%	Standard	Andorra's VAT system is the General Indirect Tax or IGI (L'Impost General Indirecte).
1%	Reduced	Foodstuffs (excluding alcoholic beverages); water; private tuition; books, newspapers and magazines.
0%	Zero	Medicines; hospital services and healthcare; veterinary services; lease of buildings for private use.

2012: Andorra clarifies new VAT rates

## Angola VAT rates

10%	Standard	Consumption Tax
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2013: Angola VAT invoice changes

## Anguilla VAT rates

0%	-	No VAT regime
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2016: Anguilla GST 2017

## Argentina VAT rates

27%	Higher	Supply of telecoms, water, electricity and gas not used exclusively in a dwelling.
21%	Standard	
10.5%	Reduced	Medical; much construction work; fruit, pulses, vegetables and meat; public and taxi transport. Reduced VAT rate applies to certain electronic goods produced in the Tierra del Fuego Special Economic Zone.
2.5%	Reduced	Import or supply of certain printed or digital newspapers and magazines; advertising services to certain printed or digital newspapers and magazines.
0%	Zero	Exports

February 2017: Argentina exempts foreigners from hotel VAT

## Australia GST rates

10%	Standard	Goods and Services Tax (GST)
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April 2017: **Australia delays foreign e-Commerce GST to Jul 2018**

## Austria VAT rates

20%	Standard	All other taxable goods and services.
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13%	Reduced	Domestic flights; entrance to sporting events; firewood; some agricultural supplies; wine production; cut flowers and plants for decorative use.
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10%	Reduced	Foodstuffs; take-away food; water supplies; pharmaceutical products; domestic transport (ex flights); international and intra-community road and rail transport; newspapers and periodicals; printed books (ex e-books); pay and cable TV; TV license; social services; domestic refuse collection; treatment of waste water; restaurants (ex all beverages); hotel accommodation; admission to cultural events and amusement parks; cut flowers and plants for food production; some agricultural supplies.
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0%	Zero	Intra-community and international transport (excluding road and rail).
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2015: **Austria extends TOMS VAT**

## Azerbaijan VAT rates

18%	Standard	
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0%	Zero	Exports and international transportation.
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December 2016: **Azerbaijan VAT changes**

## Bahamas VAT rates

7.5%	Standard	
0%	Zero	Exports and certain related supplies (including certain international financial and professional services).

December 2016: **Bahamas VAT due date change**

## Bahrain VAT rates

0%	-	There is no VAT in Bahrain.
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September 2017

## Bangladesh VAT rates

15%	Standard	
9%	Reduced	Advertising; rented shops (above 300 square metres).
6%	Reduced	Some commercially rented space and machinery
5%	Reduced	Domestic electricity supply
4.5%	Reduced	Legal advisory services; audit services; printing.
2.25%	Reduced	Hospital and cleaning services; advanced trade rate on imported items.
1.5%	Reduced	Land development
0%	Zero	Exports

April 2017: **Bangladesh VAT update**

## Barbados VAT rates

22%	Higher	Cell phone services
17.5%	Standard	
7.5%	Reduced	Certain tourism services and accommodation.
0%	Zero	Exports; certain imported goods; some food items, some agriculture and fishery inputs; computer equipment; some tourism and travel related supplies.

2015: **Barbados VAT changes**

## Belarus VAT rates

20% Standard (since 1st Jan 2010)

March 2017: **Belarus 18% VAT 2020**

## Belgium VAT rates

21% Standard All other taxable goods and services.

12% Reduced Some foodstuffs; certain agricultural supplies; some social housing; some construction work on new buildings; restaurants (all beverages excluded); certain energy products e.g. coal, lignite, coke; some pesticides and fertilizers; certain tires and inner tubes for agricultural use.

6% Reduced Some foodstuffs (including takeaway food); soft drinks; water supplies; some pharmaceutical products; some medical equipment for disabled persons; domestic transport of passengers; some books (excluding e-books); newspapers and periodicals (with certain exceptions); entrance to cultural events and amusement parks; some social housing; certain repair and renovation of private dwellings; some agricultural supplies; hotel accommodation; admission to sporting events; use of sports facilities; intra-community and international road, rail and inland waterways transport; some motor vehicles; some social services; certain undertaker and cremation services; minor repairs (including bicycles, shoes and leather goods, clothing and household linen); firewood; cut flowers and plants for decorative use and food production.

0% Zero Daily and weekly newspapers; certain recycled materials and by-products; intra-community and international transport (excluding road, rail and inland waterways).

January 2017: **Belgium scraps quarterly prepayments**

## Bermuda VAT rates

5% - GST

2017: **Bermuda 5% GST 2017**

## Bolivia VAT rates

13% Standard VAT is on gross amount, and so effective rate is 14.94%

0% Zero Mining cooperatives and small private mining companies with state contracts.

2013: **Bolivia provides online sales VAT compliance guidance**

## Bosnia and Herzegovina VAT rates

17%	Standard	
0%	Zero	Exports and related services.

2015: Bosnia raises VAT registration threshold

## Brazil VAT rates

17%	Standard	Standard state-level VAT or ICMS varies from 17% to 25% depending on the state and the type of goods and services.
12%	Reduced	Reduced ICMS rate on inter-state supplies
7%	Reduced	Reduced ICMS rate on designated remote states transactions
2%	-	to 5% Local Municipal Service Tax ISS
1.65%	-	to 7.6% Federal Gross Revenue Tax PIS
0%	-	ICMS rate on e-commerce

September 2017: Brazil ICMS on digital services 2018

## Bulgaria VAT rates

20%	Standard	All other taxable goods and services.
9%	Reduced	Hotel accommodation and camping
0%	Zero	Intra-community and international transport

September 2017: Bulgaria raises Intrastat threshold 2018

## Canada VAT rates

5%	-	<b>Alberta:</b> 0% Provincial sales tax + 5% Federal GST
12%	-	<b>British Columbia:</b> 7% Provincial sales tax + 5% Federal GST
12%	-	<b>Manitoba:</b> 7% Provincial sales tax + 5% Federal GST
15%	-	<b>New Brunswick :</b> 10% Provincial sales tax + 5% Federal GST (combined 15% Harmonized sales tax)
15%	-	<b>Newfoundland :</b> 10% Provincial sales tax + 5% Federal GST (combined 15% Harmonized sales tax)
5%	-	<b>Northwest Territories :</b> 5% Federal GST
15%	-	<b>Nova Scotia :</b> 10% Provincial sales tax + 5% Federal GST (combined 15% Harmonized sales tax)



<b>13%</b>	-	<b>Ontario</b> : 8% Provincial sales tax + 5% Federal GST
<b>15%</b>	-	<b>Prince Edward Island</b> : 10% Provincial sales tax + 5% Federal GST (combined 15% Harmonized sales tax)
<b>14.975%</b>	-	<b>Quebec</b> : 9.975% Provincial sales tax + 5% Federal GST
<b>11%</b>	-	<b>Saskatchewan</b> : 6% Provincial sales tax + 5% Federal GST
<b>5%</b>	-	<b>Yukon</b> : 5% Federal GST
<b>0%</b>	Zero	GST zero rated for exports and associated services; some financial services; food and agriculture; medical goods and services.

August 2017: **Canada rejects 5% GST on electronic services**

### Cape Verde VAT rates

**15%** Standard

1 year ago: **Cape Verde VAT changes**

### Chile VAT rates

**19%** Standard

2013: **Chile imposes electronic VAT invoices**

### China VAT rates

<b>17%</b>	Standard	All other taxable goods and services
<b>13%</b>	Standard	Certain agriculture produces, cereals, edible vegetable oils, books, newspapers, magazines, public water supplies and heaters.
<b>11%</b>	Standard	Retail; entertainment; hotel; restaurants; catering services; real estate and construction, telephony calls; postal; transport and logistic.
<b>6%</b>	Standard	Financial services and insurance; telephony and internet data; IT; technology; consulting.
<b>3%</b>	-	Chinese National Education Tax



2%	-	Chinese Local Education Taxes
6%	-	City Maintenance & Construction
3%	-	Construction services

March 2017: **China VAT rate simplifications**

**Colombia VAT rates**

19%	Standard	Since 1 January 2017
5%	Reduced	Reduced rate includes: certain sales of new real estate; cotton; timber; certain foodstuffs; agricultural supplies; agricultural insurance; medical insurance; electric and hybrid vehicles; cleaning; coffee.
0%	Zero	Zero VAT rate includes: exports; livestock; meat; certain foodstuffs; sales of tourism packages to foreign visitors; certain books and magazines; some military and police equipment; sales to Colombian free trade zones.

July 2017: **Colombia scraps VAT on e-content**

**Cook Islands VAT rates**

15%	Standard	
0%	Zero	Exports and associated services.

2013: **Cook Islands increases VAT to 15%**

**Costa Rica VAT rates**

13%	Standard	Sales Tax
10%	Reduced	Timber supplies
5%	Reduced	Residential electricity consumption; restaurants

June 2017: **Costa Rica VAT rise to 15%**

## Croatia VAT rates

25%	Standard	All other taxable goods and services.
13%	Reduced	Some foodstuffs; water supplies (excluding bottled water); newspapers (other than daily published newspapers with less than 50% advertising content); periodicals (magazines other than science periodicals with less than 50% advertising content); tickets for concerts; hotel accommodation; restaurants; certain bars, cafes and nightclubs; some alcoholic beverages.
5%	Reduced	Some foodstuffs (including bread, milk and infant formula); pharmaceutical products (only approved medicines prescribed by a doctor); some medical equipment; books (excluding e-books); daily newspapers (with less than 50% advertising content); science periodicals; admission to cinema.
0%	Zero	Intra-community and international transport (excluding road and rail).

August 2017: **VAT Reporting update 17.9.2**

## Curacao VAT rates

5%	Standard	Turnover tax.
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2012: **Curacao updates Turnover Tax compliance and rates**

## Cyprus VAT rates

19%	Standard	All other taxable goods and services.
9%	Reduced	Some road passenger transport; domestic passenger transport by sea; hotel accommodation; restaurants.
5%	Reduced	Basic foodstuffs; water supplies; pharmaceutical products; medical equipment for disabled persons; children's car seats; certain road passenger transport; books (excluding e-books); newspapers and periodicals; admission to cultural events and amusement parks; writers and composers; renovation and repair of private dwellings; some agricultural supplies; admission to sports events; domestic waste collection; hairdressing; some undertaker and cremation services.

October 2016: **Cyprus VAT e-filings compulsory May 2017**

## Czech Republic VAT rates

<b>21%</b>	Standard	All other taxable goods and services.
<b>15%</b>	Reduced	Foodstuffs (excluding essential child nutrition); some soft drinks; take away food; water supplies; medical equipment for disabled persons; children's car seats; some domestic passenger transport; some books (excluding e-books); admission to cultural events, shows and amusement parks; writers and composers; social housing; renovation and repair of private dwellings; cleaning of private households; some agricultural supplies; hotel accommodation; admission to sporting events; use of sporting facilities; social services; supplies to undertaker and cremation services; medical and dental care; domestic care services; firewood; some pharmaceuticals; some domestic waste collection and street cleaning.
<b>10%</b>	Reduced	Foodstuffs classed as essential child nutrition; newspapers and periodicals; pharmaceutical products; some books.
<b>0%</b>	Zero	Intra-community and international transport

May 2017: [Avalara VAT Reporting content updates 03-07-2017](#)

## Denmark VAT rates

<b>25%</b>	Standard	All taxable goods and services.
<b>0%</b>	Zero	Newspapers and journals (published more than once a month); intra-community and international transport.

February 2017: [Avalara VAT Reporting content updates 31-03-2017](#)

### Djibouti VAT rates

10% - to 33% Sales Tax

2014: Djibouti raises VAT rate to 10%

### Dominica VAT rates

15% Standard

10% Reduced Hotel accommodation

2016: Dominica raises VAT registration threshold

### Dominican Republic VAT rates

18% Standard

13% Reduced Basic foodstuffs

2014: Dominican Republic cuts VAT rate to 16% 2015

### Dubai VAT rates

0% - No VAT

September 2016: UAE VAT 2018

### Ecuador VAT rates

12% Standard Standard VAT rate of 12% increased for one year from 1st June 2016 to help finance rebuilding of areas affected by the April 2016 earthquake.

0% Zero Residential rents;  
land and water transport;  
electricity and water supplies;  
exports and associated transport;  
some basic foods;  
agricultural supplies;  
medicine and medical services;  
books and education;  
aircraft;  
hybrid vehicles.

April 2017: Ecuador cuts VAT to 12%

## Egypt VAT rates

14%	Standard	(since 1 Oct 2016)
5%	Reduced	Machinery and equipment for the production of goods or rendering of services.
0%	Zero	Exports and related services.

May 2017: Egypt VAT rises to 14%

## Estonia VAT rates

20%	Standard	All other taxable goods and services.
9%	Reduced	Pharmaceutical products; medical equipment for disabled persons; books (excluding e-books); newspapers and periodicals; hotel accommodation.
0%	Zero	Some passenger transport; intra-community and international transport.

February 2017: Estonia raises VAT registration threshold

## Fiji VAT rates

9%	Standard	
10%	-	Service Turnover Tax Jan 2016

2015: Fiji drops VAT to 9%

## Finland VAT rates

24%	Standard	All other taxable goods and services.
14%	Reduced	Foodstuffs; some agricultural supplies; restaurants; some soft drinks; take away food; cut flowers and plants for food production.
10%	Reduced	Pharmaceutical products; passenger transport; books (excluding e-books); newspapers and periodicals (sold on subscription); admission to cultural events and amusement parks; TV license; writers and composers; hotel accommodation; admission to sports events; use of sports facilities;

domestic transport.

<b>0%</b>	Zero	Printing services for publications of non-profitmaking organizations; intra-community and international transport; some taxation of gold ingots, bars and coins.
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March 2017: Finland import postponement update

**France VAT rates**

<b>20%</b>	Standard	All other taxable goods and services.
<b>10%</b>	Reduced	Some foodstuffs; some pharmaceutical products; domestic passenger transport; intra-community and international road (some exceptions) and inland waterways transport; admission to amusement park (with cultural aspect); pay/cable TV; some renovation and repairs of private dwellings; some cleaning in private households; some agricultural supplies; hotel accommodation; restaurants (excluding alcoholic beverages); some domestic waste collection; certain domestic care services; firewood; take away food; bars, cafes and nightclubs; cut flowers and plants for decorative use.
<b>5.5%</b>	Reduced	Some foodstuffs; water supplies, medical equipment for disabled persons; books (excluding those with pornographic or violent content); e-books; admission to certain cultural events; writers and composers; some social housing; admission to sports events; some domestic care services; cut flowers and plants for food production.
<b>2.1%</b>	Reduced	Some pharmaceutical products; some newspapers and periodicals; TV license.
<b>0%</b>	Zero	Intra-community and international transport (excluding road and inland waterways).

July 2017: France VAT fraud software 2018

## Germany VAT rates

19%	Standard	All other taxable goods and services.
7%	Reduced	Some foodstuffs; water supplies; medical equipment for disabled persons; some domestic passenger transport; intra-community and international passenger transport for certain road, rail and inland waterway transportation; books (excluding e-books); newspapers and periodicals; admission to cultural events; writers and composers; some agricultural supplies (fertilizers); hotel accommodation; certain admission to sports events; social services; medical and dental care; firewood; some timber for industrial use; take away food; cut flowers and plants for decorative use and food production; taxation of some gold coins and jewelry.
0%	Zero	Intra-community and international transport (excluding road and rail and some inland waterways transport).

September 2017: **Germany stalls €7billion EU VAT E-Commerce Package**

## Ghana VAT rates

15%	Standard	15% since Jan 2014 plus National Health Insurance Levy 2.5% = 17.5% on most goods and services
3%	Reduced	Reduced VAT rate on: flat-rate scheme for small entrepreneurs

September 2017: **Ghana VAT e-cash register**

## Gibraltar VAT rates

0%	-	no VAT regime
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April 2017: **Gibraltar loses tax ruling at EU**

## Greece VAT rates

24%	Standard	All other taxable goods and services.
13%	Reduced	Basic foodstuffs; water supplies; some pharmaceutical products; some medical equipment for disabled persons; some agricultural supplies; domestic care services; hotel accommodation.
6%	Reduced	Some pharmaceutical products; some books (excluding e-books); some newspapers and periodicals; certain theatre admissions.
0%	Zero	Intra-community and international air and sea transport.
%	Standard	

September 2017: **Greece VAT receipt lottery to fight fraud**

## Guinea VAT rates

18%	Standard	(Jan 2017)
%	Standard	

December 2016: **Guinea lowers VAT to 18%**

## Guyana VAT rates

14%	Standard	Since Feb 2017
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December 2016: **Guyana reduces VAT to 14%**

## Honduras VAT rates

18%	Standard	Higher VAT rate on: alcohol; tobacco; fizzy drinks
15%	Standard	Sales Tax

2014: **Honduras improves VAT invoices and control environment**



## Hungary VAT rates

27%	Standard	All other taxable goods and services.
18%	Reduced	Certain foodstuffs; admission to certain open-air concerts; hotel accommodation; restaurant services.
5%	Reduced	Certain foodstuffs; pharmaceutical products (intended for human use); some medical equipment for disabled persons; books (excluding e-books); newspapers and periodicals; some social housing; district heating; some supplies for new building.
0%	Zero	Intra-community and international transport.

August 2017: VAT Reporting update 17.9.2

## Iceland VAT rates

24%	Standard	(since 1 Jan 2015)
11%	Reduced	Hotels; books; TV broadcasting; foodstuffs

February 2017: Iceland VAT rate to 22.5% 2019

## India GST rates

28%	Higher	Accommodation above Rs 5,000 per night, Cinema tickets, consumer durables, TVs, Air Conditioning, Automobiles, Cement, Chocolate
18%	Standard	Telephony, Banking, Insurance, Accommodation between Rs 2,500 and Rs 5,000 per night, Restaurants with alcohol license, Entrance to Cultural and Entertainment events, Capital Goods, Heavily Processed Foods
12%	Standard	Restaurants (non-air conditioned), Business Class air travel, Construction Intellectual Property temporary transfers, Dried Fruit, Confectionery,

		Frozen meat, other foodstuffs, Mobile phones.
5%	Reduced	Privately-provided Transport including Car Sharing, Advertising, Sugar, Tea and Coffee, Cooking Oil, Medicine
0%	Reduced	Basic foods, including: fish, meat, dairy, vegetables, bread, salt. Postal services. Books and newspapers.

#### September 2017: India GST rate cut plans

#### Indonesia VAT rates

10%	Standard	The standard GST rate is 10% although the applicable rate may be up to 15% or as low as 5% according to government regulation.
0%	Zero	Export of goods and services (some service exceptions)

#### 2015: Indonesia drops Luxury Goods Sales Tax

#### Iran VAT rates

8%	Standard
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#### January 2017: Iran replaces VAT with Consumption Tax

#### Ireland VAT rates

23%	Standard	All other taxable goods and services.
13.5%	Reduced	Certain foodstuffs; children's car seats; social housing; renovation and repair of private dwellings; cleaning in private households; some agricultural supplies; medical and dental care; collection of domestic waste; treatment of waste water; minor repairs of bicycles, shoes and leather goods and household linen; energy for heating and light (including natural gas, electricity, district heating, firewood and heating oil); moveable property used in the construction and maintenance of immovable property; construction work on new buildings; supply of immovable property; some social housing; routine cleaning of immovable property; services relating to the care of the human body;

		<p>certain tourist services;          photography services;          services supplied by jockeys;          works of art and antiques;          short term hire of certain passenger vehicles;          driving schools;          services supplied by veterinary surgeons;          cut flowers and plants for decorative use.</p>
9%	Reduced	<p>Certain foodstuffs;          take away food;          some bars and cafes;          newspapers and periodicals;          admission to cultural events and amusement parks;          hotel accommodation;          restaurants (excluding all beverages);          use of sports facilities;          hairdressing.</p>
4.8%	Reduced	<p>Livestock intended for use in the preparation of foodstuffs;          some agricultural supplies.</p>
0%	Zero	<p>Some books (excluding newspapers and periodicals);          some foodstuffs;          wax candles (undecorated);          certain animal feed;          certain fertilizers;          some food supplies for food production;          some medicines for human consumption;          some medicines for veterinary use (excluding pets);          certain feminine hygiene products;          some medical equipment;          clothing and footwear for children;          intra-community and international transport;          cut flowers and plants for food production.</p>

May 2017: Irish 9% tourism VAT threat

**Israel VAT rates**

17%	Standard	(since 1 October 2015)
7.5%	-	Payroll tax on wages in lieu of VAT for non-profit organizations.
17%	-	Payroll tax on wages in lieu of VAT for financial institutions.
0%	Zero	<p>Zero VAT rate applies to exports;          some tourism services;          sale of fruit and vegetables.</p>

July 2017: Israel bi-monthly VAT threshold

## Italy VAT rates

<b>22%</b>	Standard	All other taxable goods and services.
<b>10%</b>	Reduced	Some foodstuffs; water supplies; some pharmaceutical products; domestic passenger transport; admission to cultural events; some social housing; renovation and repair of private dwellings; some supplies and construction work for new buildings; some agricultural supplies; hotel accommodation; restaurants; admission to certain sports events; energy products (excluding district heating); firewood; collection of domestic waste; some waste water treatment; alcoholic beverages in bars and cafes; take away food; cut flowers and plants for decorative use and food production.
<b>5%</b>	Reduced	Social and health services provided by social cooperatives and their consortia.
<b>4%</b>	Reduced	Some food products; certain medical equipment for disabled persons; certain books; newspapers and some periodicals; some e-books; online journals newspapers; TV license; some social housing; some agricultural supplies; certain social services; some motor vehicles; some supplies for new buildings; some construction work on new buildings.
<b>0%</b>	Zero	Supplies of land which cannot be used for building; intra-community and international transport.

September 2017: **Italy electronic invoices compulsory 2019**

## Japan Consumption tax rates

<b>8%</b>	Standard	Consumption tax (since 1 April 2014). Rate set to increase to 10% from October 1, 2019.
<b>0%</b>	Zero	Exports and some services provided to non-residents.

August 2017: **VAT Reporting update 17.9.2**

## Jersey VAT rates

5%	Standard	GST
0%	Zero	Exports, international services, medicines, housing sales, transfers or leases.

2011: Jersey to increase GST 3% to 5% in 2011

## Jordan VAT rates

16%	Standard
8%	Reduced

March 2017: Gulf ready for VAT?

## Kazakhstan VAT rates

12%	Standard	
0%	Zero	Exports, international transport services.

November 2017: Kazakhstan to retain VAT

## Kenya VAT rates

16%	Standard
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2016: Kenya withholding VAT

## Kuwait VAT rates

0%	-	no VAT regime
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2017

## Kyrgyzstan VAT rates

12%	Standard	(since 2008)
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2013: Kyrgyzstan tightens VAT deductibility rules

### Latvia VAT rates

<b>21%</b>	Standard	All other taxable goods and services.
<b>12%</b>	Reduced	Food products for infants; pharmaceutical products; medical products for disabled persons; domestic passenger transport; books (excluding e-books); newspaper and periodicals; hotel accommodation; district heating
<b>0%</b>	Zero	Intra-community and international transport

August 2017: **VAT Reporting update 17.9.2**

### Lebanon VAT rates

<b>10%</b>	Standard	
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July 2017: **Lebanon 11% VAT Oct 2017**

### Liberia GST rates

<b>10%</b>	Standard	Higher GST rate on: hotels; gambling; travel services and international travel
<b>7%</b>	Standard	Goods & Services Tax (a turnover tax on limited range of services)
<b>7%</b>	-	Telecoms Surtax on top of 7% GST

2016: **Liberia 10% VAT**

### Liechtenstein VAT rates

<b>8%</b>	Standard	
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August 2017: **Liechtenstein cuts VAT to 7.7% 2018**

### Lithuania VAT rates

<b>21%</b>	Standard	All other taxable goods and services.
<b>9%</b>	Reduced	Some domestic passenger transport; books (excluding e-books); newspapers and periodicals; hotel accommodation; district heating.
<b>5%</b>	Reduced	Pharmaceutical products; medical equipment for disabled persons.
<b>0%</b>	Zero	Intra-community and international transport.

March 2017

## Luxembourg VAT rates

<b>17%</b>	Standard	All other taxable goods and services.
<b>14%</b>	Reduced	Certain wines; solid mineral fuels, mineral oils and wood intended for use as fuel with the exception of wood for heating; washing and cleaning products; printed advertising matter; heat, cooling and steam with the exception of district heating; safe custody and administration of securities; administration of credit and credit guarantees by a person or organization other than that, granting the credit.
<b>8%</b>	Reduced	Cleaning in private households; minor repairs of bicycles, shoes and leather goods, clothing and household linen; hairdressing; district heating; natural gas; electricity; firewood; LPG; cut flowers and plants for decorative use.
<b>3%</b>	Reduced	Foodstuffs; soft drinks; children's clothing and footwear; water supplies; certain pharmaceutical products; certain medical equipment for disabled persons; domestic passenger transport; books; newspapers and periodicals; admission to cultural events and amusement parks; some pay TV/cable TV; agricultural supplies (excluding pesticides); hotel accommodation; restaurants (excluding alcoholic beverages); take away food; bars, cafes and nightclubs, cut flowers and plants for food production; supplies for new building; some construction work on new buildings; admission to sports events; use of sports facilities; undertaker and cremation services; collection of domestic waste; some telephone services;
<b>0%</b>	Zero	Intra-community and international transport.

May 2017: Luxembourg loses 60% of e-commerce VAT

### Macedonia VAT rates

18% Standard

2014: Macedonia reduced VAT registration threshold

### Malawi VAT rates

16.5% Standard (since 2009)

2013: Malawi re-imposes internet services VAT

### Malaysia GST rates

6% Standard (since 1 April 2015 replaced Sales and Services Taxes)

0% Zero

2015: Malaysia cuts GST registration threshold

### Malta VAT rates

18% Standard All other taxable goods and services.

7% Reduced Hotel accommodation; use of sporting facilities.

5% Reduced Medical equipment for disabled persons; books (except for e-books); newspapers and periodicals; cultural events; minor repairs of shoes and leather goods, bicycles, clothing, and household linens; domestic care services; supply of electricity.

0% Zero Some supplies of food for human consumption (excluding some processed and pre-cooked foods); prescribed medicines; gold ingots and bars; seeds for food production; live animals for human consumption; intra-community and international transport.

August 2017: Malta raises VAT registration threshold

### Mauritius VAT rates

15% Standard (since 2002)

0% Zero Wheat, flour and related products; exports and associated services.

2016: Mauritius VAT changes



## Mexico VAT rates

16%	Standard	
0%	Zero	Exports; certain basic foodstuffs such as milk, wheat, meat and corn; medicine; some agricultural services.
%	Standard	

2015: Mexico raises VAT to 16% on readymade snacks and foodstuffs

## Moldova VAT rates

20%	Standard	
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May 2017: Moldova harmonizes to EU VAT

## Monaco VAT rates

20%	Standard	
10%	Reduced	Certain pharmaceutical products; water; restaurants; take-away food; hotels; transportation of passengers; some types of real estate renovations.
5.5%	Reduced	Products and services for the disabled; books (including e-books); most food and drink products; energy.
2.1%	Reduced	Certain medicines; newspapers.
0%	Zero	Exports and related services.
%	Standard	

February 2017: Monaco VAT registration threshold rise

## Montenegro VAT rates

19%	Standard	(since June 2013)
7%	Reduced	Reduced VAT rate on: basic foodstuffs; public transport; hotel and other tourist accommodation; certain medicines.
0%	Zero	Exports and related services.

July 2017: Montenegro 21% VAT 2018

## Morocco VAT rates

<b>20%</b>	Standard	
<b>14%</b>	Reduced	Certain types of motor vehicle; fats.
<b>10%</b>	Reduced	Reduced VAT rate on: tourism; certain foodstuffs; certain types of Islamic financial products.; petroleum.
<b>7%</b>	Reduced	Reduced VAT rate on: basic foodstuffs; supply of water; animal feed; certain motor vehicles; certain hydrocarbons with the exception of petroleum.
<b>0%</b>	Zero	Exports

2013: Morocco finalized 2014 VAT measures

## Namibia VAT rates

<b>15%</b>	Standard	(30% higher rate dropped Oct 2002)
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2015: Namibia raises VAT registration threshold

## Nepal VAT rates

<b>13%</b>	Standard	
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2015: Nepal VAT registration threshold increase

## Netherlands VAT rates

<b>21%</b>	Standard	All other taxable goods and services.
<b>6%</b>	Reduced	Foodstuffs; some soft drinks; water supplies; certain pharmaceutical products; certain medical equipment for disabled persons; domestic passenger transport (excluding air travel); intra-community and international road, rail and inland waterway passenger transport; books; newspapers and periodicals; admission to cultural events and amusement parks; writers and composers; certain renovation and repair of private dwellings; certain cleaning of private households; agricultural supplies; hotel accommodation; restaurants (excluding alcoholic beverages);

take away food;  
 bars, cafes and night clubs;  
 admission to sports events;  
 use of sports facilities;  
 minor repairs of bicycles;  
 shoes and leather goods;  
 clothing and household linen;  
 hairdressing;  
 cut flowers and plants for decorative use (some exclusions) and food production.

**0%**                      Zero                      Taxation of gold coins;  
 intra-community and international passenger transport by air and sea.

July 2017: **Dutch cut labour taxes via VAT rise**

**New Zealand GST rates**

**15%**                      Standard                      GST (1 Oct 2010)

**0%**                      Zero                      Exports and related services;  
 financial services;  
 land transactions;  
 international transportation.

June 2017

**Nigeria VAT rates**

**5%**                      Standard

**0%**                      Zero                      Zero rate applies to goods and services including: non-oil exports; commercial aircraft and spare part in  
 humanitarian initiatives; machinery and equipment used in the solid minerals sector.

March 2017: **Nigeria 15% Luxury VAT**

**Norway VAT rates**

**25%**                      Standard

**15%**                      Reduced                      reduced VAT rate on: foodstuffs and beverages

**11.11%**                      Reduced                      reduced VAT rate on: supply of raw fish

**10%**                      Reduced                      reduced VAT rate on: certain cultural and sporting activities; transport services.

**8%**                      Reduced                      certain sporting and cultural services

September 2017: **Norway SAF-T 2019 delay**

**Oman VAT rates**

**0%**                      -                      No Vat regime

2017

### Pakistan Sales Tax rates

17%	Standard	Sales Tax
10%	Reduced	tractors
8%	Reduced	sugar
7.5%	Reduced	electricity supply to retailers with electricity bill above PKR20,000
5%	Reduced	electricity supply to retailers with electricity bill below PKR20,000
0%	Zero	international transport; exports of certain goods including carpets, leather textiles, sporting goods and

2016: Pakistan raises VAT registration threshold

### Paraguay VAT rates

10%	Standard	
5%	Reduced	reduced VAT rate on: foodstuffs and basic consumer goods; real estate; certain agricultural goods; some services

September 2017: Paraguay e-invoicing software 2018

### Peru VAT rates

18%	Standard	18% since March 2011 (16% state VAT + 2% municipal VAT)
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May 2017: Peru abandons VAT cut

### Philippines VAT rates

18%	Higher	"Amusement tax" on night clubs, bars, cabarets etc.
12%	Standard	(Feb 2006
0%	Zero	Exports and associated services.

2016: Philippines mulls 15% VAT

### Poland VAT rates

23%	Standard	All other taxable goods and services.
5%	Reduced	Some foodstuffs; fruit juices; certain books and periodicals (excluding e-books); some agricultural supp
8%	Reduced	Certain foodstuffs; water supplies; pharmaceutical products; medical equipment for disabled persons; children's car seats; domestic passenger transport; intra-community and international passenger transport by inland waterway and road;

some newspapers and periodicals;  
 admission to cultural events and amusement parks;  
 some pay TV/cable TV;  
 writers and composers;  
 social housing;  
 certain renovation and repair of private dwellings;  
 certain agricultural supplies;  
 hotel accommodation;  
 restaurants (excluding alcoholic and certain other beverages);  
 admission to sports events;  
 use of sports facilities;  
 undertaker and cremation services;  
 collection of domestic waste;  
 minor repairs of bicycles, shoes and leather goods, clothing and household linen;  
 hairdressing;  
 firewood;  
 some take away food;  
 some bars and cafes;  
 cut plants and flowers for decorative use and food production (some at 5%);  
 some building supplies;  
 some construction work on new buildings.

0%	Zero	Intra-community and international passenger transport (excluding inland waterway and road transport).
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August 2017: Polish live cash register requirements

**Portugal VAT rates**

23%	Standard	All other taxable goods and services.
13%	Reduced	Some foodstuffs; admission to certain cultural events; restaurant & cafe food; some agricultural supplies; wine; mineral water; diesel for agriculture.
6%	Reduced	Some foodstuffs; water supplies; certain pharmaceutical products; medical equipment for disabled persons; children's car seats; domestic passenger transport; restaurant services; some books (excluding e-books); certain newspapers and periodicals; TV license; social housing; renovation and repair of private dwellings; certain agricultural supplies; hotel accommodation; some social services; some medical and dental care; collection of domestic waste, minor repairs of bicycles;

domestic care services;  
fruit juices;  
firewood;  
cut flowers and plants for decorative use and food production.

**0%**                      Zero                      Intra-community and international passenger transport.

August 2017: **VAT Reporting update 17.9.2**

**Puerto Rico VAT rates**

**11.5%**                      Standard                      Sales & Use Tax (1 July 2015) (10.5% State Tax + 1% Municipal Tax)

**4%**                      Reduced                      Some professional services.

June 2017: **Puerto Rico e-services VAT**

**Qatar VAT rates**

**0%**                      -                      No VAT regime

2017

**Romania VAT rates**

**19%**                      Standard                      All other taxable goods and services.  
Standard VAT rate decreased from 20% to 19% on 1 Jan 2017

**9%**                      Reduced                      Foodstuffs;  
pharmaceutical products;  
medical equipment for disabled persons;  
books;  
newspapers and periodicals;  
hotel accommodation;  
water supplies;  
restaurants and catering services;  
some beer;  
soft drinks.

**5%**                      Reduced                      Social housing;  
books (excluding e-books);  
newspapers and periodicals;  
admission to cultural events;  
admission to sporting events.

**0%**                      Zero                      Intra-community and international passenger transport.

September 2017: **Romania raises VAT registration threshold**

## Russian Federation VAT rates

18%	Standard	
10%	Reduced	Reduced VAT rate on: foodstuffs; livestock; certain children's supplies; medicine; water; books.
0%	Reduced	Exports and associated services; suburban rail passenger transport (until 2029).

July 2017: **Russia mulls e-services split payments**

## Sao Tome and Principe VAT rates

0%	-	no VAT regime
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2017: **São Tomé VAT 2018**

## Saudi Arabia VAT rates

5%	Standard	Currently there is no VAT regime, the standard VAT rate will be 5% from 1st Jan 2018
0%	Zero	Currently there is no VAT regime, the following will be zero-rated from 1st Jan 2018 Exports of goods or services outside the Council Territory backed by evidence of the movement of the goods/services; Supplies within customs duty suspension zones; Exports of services include where the customer is not resident within the a Council Territory and/or the consumption does not take place within the Territory; International transport services of goods or passengers; Medical equipment and medicines and Investment precious metals

October 2017

## Serbia VAT rates

20%	Standard	(Oct 2012)
10%	Reduced	basic foodstuffs; utility services; tourism accommodation; live and cultural events; daily newspapers; farming supplies; textbooks and teaching aids.
0%	Zero	Exports and associated transportation services.

January 2017: **Serbia e-Services VAT rules**

## Seychelles VAT rates

15%	Standard	for businesses with a turnover above SR 5 million (since Jan 2013)
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2013: Seychelles introduces 15% VAT Jan 2013

## Singapore GST rates

7%	Standard	Goods and Services Tax (GST) (since July 2007)
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0%	Zero	Zero rating includes: international services; exports; supply and lease of certain aircraft; supply of certain tools.
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July 2017: Singapore 7% GST e-services review

## Slovakia VAT rates

20%	Standard	All other taxable goods and services.
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10%	Reduced	Some foodstuffs; pharmaceutical products; medical equipment for disabled persons; books (excluding e-books).
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0%	Zero	Intra-community and international passenger transport.
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June 2017: Slovakia VAT update

## Slovenia VAT rates

22%	Standard	All other taxable goods and services.
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9.5%	Reduced	Foodstuffs; water supplies; pharmaceutical products; medical equipment for disabled persons; domestic passenger transport; books (excluding e-books); newspapers and periodicals; cultural events and theme parks; writers and composers; social housing; renovation and repairs of private dwellings; cleaning of private dwellings; agricultural supplies; restaurants (preparation of meals only); hotel accommodation; admission to sports events; use of sports facilities; undertaker and cremation services; domestic waste collection; minor repairs of bicycles, clothes and household linen, shoes and leather goods;
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domestic care services;  
 hairdressing;  
 soft drinks;  
 intra-community and international road passenger transport;  
 some take away food;  
 cut flowers and plants for decorative use and food production;  
 certain supplies for new buildings;  
 certain construction work for new buildings.

**0%**                      Zero                      Intra-community and international transport (excluding road transport).

**2016: Slovenia to extend VAT registration threshold**

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**South Africa VAT rates**

**14%**                      Standard

**0%**                      Zero                      Exports;  
 agricultural supplies;  
 residential lettings;  
 road and rail transport;  
 financial services;  
 money lending;  
 retirement and medical benefits;  
 international transport.

**January 2017: South Africa VAT changes**

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**South Korea VAT rates**

**10%**                      Standard

**0%**                      Zero                      Zero rated goods and services include: exports and associated transport services;  
 finance and insurance services;  
 services rendered overseas;  
 some business support services.

**2016: South Korea e-service foreign intermediaries VAT liable**

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**South Sudan VAT rates**

**5%**                      Standard                      on medium and large businesses

**January: South Sudan 18% Sales Tax**

## Spain VAT rates

<b>21%</b>	Standard	All other taxable goods and services.
<b>10%</b>	Reduced	Some foodstuffs; water supplies; certain pharmaceutical products; some medical equipment for disabled persons; domestic passenger transport; intra-community and international transport by road, rail and inland waterways; some social housing; renovation and repair of private dwellings; agricultural supplies; hotel accommodation, camping and spa services, restaurants and, in general, the provision of meals and beverages to be consumed immediately, even if they are made after the recipient's order; some social services; domestic waste collection; some soft drinks; bars, cafes, night clubs and alcoholic beverages sold therein; cut flowers and plants for food production; some supplies for new buildings; some construction work on new buildings; entrance to cultural buildings and events, including: libraries, archives, and documentation centers, museums, art galleries, theaters, circuses, bullfights, concerts, and to the other live cultural shows; eye glasses, supply of frames, graduated contact lenses and the products necessary for their use, care and maintenance.
<b>4%</b>	Reduced	Some foodstuffs; some pharmaceutical products; some medical equipment for the disabled; some books (excluding e-books); certain newspapers and periodicals; some social housing; some social services.
<b>0%</b>	Zero	Taxation of some gold coins, ingots and bars; intra-community and international transport by air and sea.

October 2017

## Sri Lanka VAT rates

**15%** Standard

2016: Sri Lanka VAT registration threshold

## St Lucia VAT rates

**15%** Standard (since Sept 2012)

**7%** Reduced Hotel services

January 2017: St Lucia cuts VAT to 12.5%

### Suriname Sales Tax rates

10%	Standard	Goods
8%	Standard	Services

2017: Suriname launches VAT 2018

### Sweden VAT rates

25%	Standard	All other taxable goods and services.
12%	Reduced	Some foodstuffs; hotel accommodation; restaurants.
6%	Reduced	Domestic passenger transport; books (excluding e-books); newspapers and periodicals; admission to cultural events and composers; admission to sports events; use of sports facilities.
0%	Zero	Medicines supplied on prescription or sold to hospitals; printing and other services related to the production of magazines for non-profit making organizations; intra-community and international passenger transport.

2016: Sweden VAT threshold proposal

### Switzerland VAT rates

8%	Standard	(since 2011)
3.8%	Reduced	Hotel accommodation (applicable until the end of 2017)
2.5%	Reduced	Food and drink (except that provided in hotels); agricultural supplies; water; printed materials; medicines; cultural and sporting events
0%	Zero	Exports; supplies of goods and services to airlines,

September 2017: Switzerland cuts e-book VAT to 2.5%

### Taiwan VAT rates

5%	Standard	
2%	Reduced	Financial services
1%	Reduced	Reinsurance services
0%	Zero	Exports and related services; some goods and services associated with international transportation.

July 2017: Taiwan B2C foreign e-services

## Tanzania VAT rates

**18%** Standard

2016: Tanzania widens VAT net

## Thailand VAT rates

**7%** Standard The standard VAT rate is 6.3% which together with a municipal component gives a total effective rate of 7%.

**0%** Zero Exports

June 2017: Thailand foreign e-services 5% VAT

## Togo VAT rates

**18%** Standard

2015: Togo VAT registration threshold

## Trinidad and Tobago VAT rates

**12.5%** Standard (Feb 2016)

2016: Trinidad VAT on foreign e-commerce

## Tunisia VAT rates

**18%** Standard

**12%** Reduced Reinsurance services; goods transportation

**6%** Reduced Medical and veterinarian services; paper for magazines and newspapers; tourism.

**0%** Zero Exports and related services.

August 2017: Tunisia raises VAT to 19%

## Turkey VAT rates

18%	Standard	
8%	Reduced	Certain basic foodstuffs; pharmaceutical products; books; medical products.
1%	Reduced	Newspapers and magazines; some basic foodstuffs.
0%	Zero	Exports of goods and related services.

March 2017: Avalara VAT Reporting content updates 31-03-2017

## Uganda VAT rates

18%	Standard	(since July 2005)
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2014: Uganda widens Value Added Tax net

## Ukraine VAT rates

20%	Standard	
7%	Reduced	Pharmaceutical supplies
0%	Zero	Exports; international transportation

2015

## United Arab Emirates VAT rates

0%	-	No VAT regime
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October 2017

## United Kingdom VAT rates

20%	Standard	All other taxable goods and services.
5%	Reduced	Children's car seats; social housing; natural gas supplies; electricity supplies; energy-saving domestic installations and goods; LPG and heating oil; some renovation and repairs of immovable property
0%	Zero	Social housing; printed books (excluding e-books); journals and other printed materials;

renovations to private housing;  
collections of domestic refuse;  
household water supplies;  
basic foodstuffs (excluding highly processed or pre-cooked food);  
some take away food;  
cut flowers and plants for food production;  
prescribed pharmaceutical products;  
certain medical supplies;  
domestic passenger transport;  
children's clothing and footwear;  
live animals destined for human consumption;  
seed supplies;  
construction of residential buildings;  
some supplies for the construction of new buildings;  
sewerage services;  
motor cycle and bicycle helmets;  
intra-community and international passenger transport;  
some gold ingots, bars and coins.

September 2017: **Companies cutting UK exposure on hard Brexit fears**

## United States Sales Tax rates

% - [Information about US Sales Tax rates](#)

2017: **US marketplace sales tax amnesty extension**

## Uruguay VAT rates

22%	Standard	
10%	Reduced	Foodstuffs; hotels and tourism; transport and diesel, agriculture; pharmaceutical products.
0%	Zero	Exports and related services; residential electricity; some residential telephone charges; international event organization.

2014: **Uruguay cuts VAT rate on electronic purchases**

## Uzbekistan VAT rates

20%	Standard	
0%	Zero	Exports and international transportation services.

2014: **Uzbekistan 2014 VAT compliance changes**

## Vanuatu VAT rates

12.5%	Standard	
0%	Zero	Exports; services physically performed outside of Vanuatu; certain goods and services for educational establishments; approved aid projects.

2014: Vanuatu overhauls VAT administration

## Venezuela VAT rates

15%	Higher	Luxury goods and services
12%	Standard	
8%	Reduced	Some human and animal foodstuffs; domestic airlines; some professional services; construction.

July 2017: Venezuela reduces VAT on credit cards to cut fraud

## Vietnam VAT rates

10%	Standard	
5%	Reduced	Basic foodstuffs; transport; medical equipment; agricultural production and services.
15%	Higher	Luxury goods
0%	Zero	overseas construction; exports and associated services; agricultural equipment; fertilizers; animal feed.

June 2017: Vietnam VAT 12% proposal

## Zambia VAT rates

16%	Standard	
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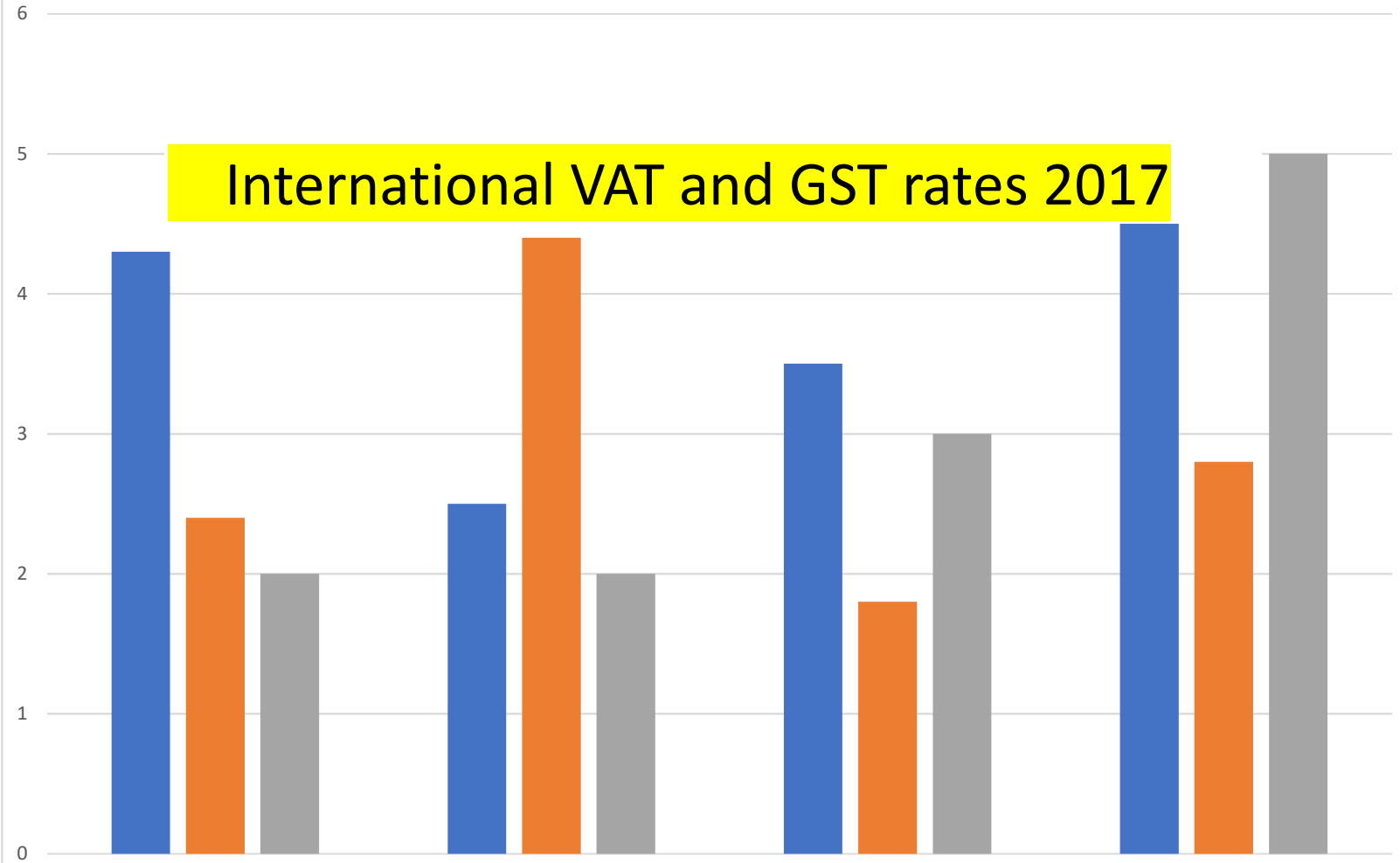
August 2017: Zambia extends VAT return deadline

## Zimbabwe VAT rates

15%	Standard	
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December 2016: Zimbabwe VAT changes

# International VAT and GST rates 2017



International VAT and GST rates 2017

