

Appendix G: OECD VAT rates

The following table shows the rate for national consumption taxes (Value Added Tax or VAT) applied in OECD countries.

Table G.1: VAT rates in OECD member countries, as at January 2012

| | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2008 | 2009 | 2010 | 2011 | 2012 |
|------------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| Australia | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 |
| Austria | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 |
| Belgium | 21.0 | 21.0 | 21.0 | 21.0 | 21.0 | 21.0 | 21.0 | 21.0 | 21.0 | 21.0 | 21.0 | 21.0 |
| Canada | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| Chile | 18.0 | 18.0 | 18.0 | 18.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 |
| Czech Republic | 22.0 | 22.0 | 22.0 | 22.0 | 22.0 | 19.0 | 19.0 | 19.0 | 19.0 | 20.0 | 20.0 | 20.0 |
| Denmark | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 |
| Estonia | 18.0 | 18.0 | 18.0 | 18.0 | 18.0 | 18.0 | 18.0 | 18.0 | 20.0 | 20.0 | 20.0 | 20.0 |
| Finland | 22.0 | 22.0 | 22.0 | 22.0 | 22.0 | 22.0 | 22.0 | 22.0 | 22.0 | 22.0 | 23.0 | 23.0 |
| France | 20.6 | 19.6 | 19.6 | 19.6 | 19.6 | 19.6 | 19.6 | 19.6 | 19.6 | 19.6 | 19.6 | 19.6 |
| Germany | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 |
| Greece | 18.0 | 18.0 | 18.0 | 18.0 | 18.0 | 18.0 | 19.0 | 19.0 | 19.0 | 19.0 | 23.0 | 23.0 |
| Hungary | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 20.0 | 20.0 | 20.0 | 25.0 | 25.0 | 27.0 |
| Iceland | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 24.5 | 25.5 | 25.5 | 25.5 |
| Ireland | 21.0 | 21.0 | 21.0 | 21.0 | 21.0 | 21.0 | 21.0 | 21.0 | 21.5 | 21.0 | 21.0 | 23.0 |
| Israel | 17.0 | 17.0 | 17.0 | 18.0 | 18.0 | 17.0 | 16.5 | 15.5 | 15.5 | 16.0 | 16.0 | 16.0 |
| Italy | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 21.0 |
| Japan | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| Korea | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 |
| Luxembourg | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 |
| Mexico | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 16.0 | 16.0 | 16.0 |
| Netherlands | 17.5 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 |
| New Zealand | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 12.5 | 15.0 | 15.0 |
| Norway | 23.0 | 24.0 | 24.0 | 24.0 | 24.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 |
| Poland | 22.0 | 22.0 | 22.0 | 22.0 | 22.0 | 22.0 | 22.0 | 22.0 | 22.0 | 22.0 | 23.0 | 23.0 |
| Portugal | 17.0 | 17.0 | 17.0 | 19.0 | 19.0 | 19.0 | 21.0 | 21.0 | 20.0 | 20.0 | 23.0 | 23.0 |
| Slovak Republic | 23.0 | 23.0 | 23.0 | 20.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 20.0 | 20.0 |
| Slovenia | 19.0 | 19.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 |
| Spain | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 | 18.0 | 18.0 |
| Sweden | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 |
| Switzerland | 7.5 | 7.6 | 7.6 | 7.6 | 7.6 | 7.6 | 7.6 | 7.6 | 7.6 | 7.6 | 8.0 | 8.0 |
| Turkey | 17.0 | 17.0 | 18.0 | 18.0 | 18.0 | 18.0 | 18.0 | 18.0 | 18.0 | 18.0 | 18.0 | 18.0 |
| United Kingdom | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 15.0 | 17.5 | 20.0 | 20.0 |

All OECD countries except the US levy a national VAT.

Source: OECD Tax Database.

