

**I. LIST OF VAT RATES APPLIED IN THE MEMBER STATES**

<b>Member States</b>	<b>Code</b>	<b>Super Reduced Rate</b>	<b>Reduced Rate</b>	<b>Standard Rate</b>	<b>Parking Rate</b>
Belgium	BE	-	6	21	12
Bulgaria	BG		7	20	
Czech Republic	CZ	-	5	19	-
Denmark	DK	-	-	25	-
Germany	DE	-	7	19	-
Estonia	EE	-	5	18	-
Greece	EL	4.5	9	19	-
Spain	ES	4	7	16	-
France	FR	2.1	5.5	19.6	-
Ireland	IE	4.8	13.5	21	13.5
Italy	IT	4	10	20	
Cyprus	CY	-	5 / 8	15	-
Latvia	LV	-	5	18	-
Lithuania	LT	-	5 / 9	18	-
Luxembourg	LU	3	6	15	12
Hungary	HU	-	5	20	-
Malta	MT	-	5	18	-
Netherlands	NL	-	6	19	-
Austria	AT	-	10	20	12
Poland	PL	3	7	22	-
Portugal	PT	-	5 / 12	21	12
Romania	RO		9	19	
Slovenia	SI	-	8.5	20	-
Slovakia	SK	-	10	19	-
Finland	FI	-	8 / 17	22	-
Sweden	SE	-	6 / 12	25	-
United Kingdom	UK	-	5	17.5	-

N.B.: Exemptions with a refund of tax paid at preceding stages (zero rates) are not included above (see section V)