



Brussels, 26 April 2004
TAXUD/C/3/TH D(2004)

LIST OF STANDARD VAT RATES APPLIED IN THE MEMBER STATES

<u>Member States</u>	<u>Standard Rate</u>	<u>2nd Standard Rate</u>	<u>Geographical application of 2nd Standard Rate</u>
Austria	20%	16%	Communes of Jungholz and Mittelberg
Belgium	21%		
Cyprus	15%		
Czech Republic	19%		
Denmark	25%		
Estonia	18%		
Finland	22%		
France	19,6%		
Germany	16%		
Greece	18%		
Hungary	25%		
Ireland	21%		
Italy	20%		
Latvia	18%		
Lithuania	18%		
Luxembourg	15%		
Malta	18%		
Netherlands	19%		
Poland	22%		

Portugal	19%
Slovak Republic	19%
Slovenia	20%
Spain	16%
Sweden	25%
United-Kingdom	17,5%