

## VAT rates applicable in European Union per Jan 1. 2020 and expected changes

Country	Super-reduced Rate (%)	Reduced Rate (%)	Standard Rate (%)	Luxury Products (%)	Expected change
Austria	–	10/13	20		
Belgium	–	6/12	21		
Bulgaria	–	9	20		
Croatia	–	5/13	25		
Cyprus	–	5/9	19		
Czech Republic	–	10/15	21		
Denmark	–	–	25		
Estonia	–	9	20		
Finland	–	10/14	24		
France	2.1	5.5 / 10	20		
Germany	–	7	19		
Greece	–	6/13	24		
Greek Islands	4	9	17		Applicable till June 30, 2020
Hungary	–	5/18	27		
Ireland	4.8	9 / 13.5	23		
Italy	4	5/10	22		
Latvia	–	5 / 12	21		
Lithuania	–	5/9	21		
Luxembourg	3	8'/14	17		
Malta	–	5/7	18		
Netherlands	–	9	21		
Poland	–	5/8	23		
Portugal	–	6/13	23		
Romania	–	5/9	19		
Slovakia	–	10	20		
Slovenia	–	5/9.5	22		
Spain	4	10	21		
Canary Islands			7	15	
Sweden	–	6/12	25		
United Kingdom	–	5	20		

Date: Feb 20, 2020