



SimplyVAT%

**UK & EU**  
**VAT RATES**  
**2026**

Country	Standard	Reduced 1	Reduced 2	Reduced 3
Austria*	20%	13%	10%	-
Belgium	21%	12%	6%	-
Bulgaria	20%	9%	-	-
Croatia	25%	13%	5%	-
Cyprus	19%	9%	5%	3%
Czechia	21%	12%	-	-
Denmark	25%	-	-	-
Estonia	24%	13%	9%	5%
Finland	25.5%	14%	10%	-
France**	20%	10%	5.5%	2.1%
Germany	19%	7%	-	-
Greece***	24%	13%	6%	-
Hungary	27%	18%	5%	-
Ireland	23%	13.5%	9%	4.8%

Country	Standard	Reduced 1	Reduced 2	Reduced 3
Italy	22%	10%	5%	4%
Latvia	21%	12%	5%	-
Lithuania	21%	9%	5%	-
Luxembourg	17%	14%	8%	3%
Malta	18%	12%	7%	5%
Netherlands	21%	9%	-	-
Poland	23%	8%	5%	-
Portugal****	23%	13%	6%	-
Romania	19%	9%	5%	-
Slovakia	23%	19%	5%	-
Slovenia	22%	9.5%	5%	-
Spain	21%	10%	-	4%
Sweden	25%	12%	6%	-
United Kingdom	20%	5%	-	-



## What do the different VAT rates mean?

Each EU country sets its own VAT rates and decides which goods and services are taxed at which rate.

**Standard Rates** apply to the vast majority of goods and services. **Reduced Rates** are applied to goods and services for various cultural and socio-economic reasons. Rates below 5% are **Super Reduced**.

## Which rates do I apply?

You need to apply the VAT rate local to your customer. For example, your German customer pays a German VAT rate. If your business is based in the EU, you don't need to do this until you've passed €10,000 total annual EU sales - you can just apply your local VAT rate.

Working out which category your product is in, and therefore whether it's standard or reduced-rated can be complicated. If you're not sure what rate to apply, we recommend [you ask an expert](#).

**\*Austria** A 19% rate applies in the exclusion zones of Jungholz and Mittelberg. **\*\*France** Different rates apply in France's overseas territories and in Corsica. **\*\*\*Greece** Special rates (70% of standard rates) apply on the islands of Lesbos, Chios, Samos, Kos and Leros. **\*\*\*\*Portugal** Special rates apply in the Azores Islands and Madeira Islands.

