

# Examination VAT Rates database of the EU

## On the use of the database:

Lack of guidance for merchants: which version is the current one?

See [https://ec.europa.eu/taxation\\_customs/business/vat\\_en](https://ec.europa.eu/taxation_customs/business/vat_en)

**VAT**

**National Information**  
The application of VAT is decided by national tax authorities that have to apply standard EU rules, explained on this site. **Check latest VAT rates in each EU country for information concerning VAT rates.**

**Quicklinks**  
Check a VAT number (VIES)  
VAT rates (VIES) PDF  
VAT Action Plan 2016  
VAT Cross-border rulings  
VAT reports for business  
VAT tracking  
VAT fraud  
VAT - B2B2C Portal  
Irrecoverable property Explanatory Notes  
VAT related for tourists

**General**  
What is VAT?  
Current legislation  
Proposed legislation  
VAT Q&A  
EU VAT rates by logic  
E-learning  
Infringements  
Delegations

**Business**  
VAT Action Plan 2016  
2016 Communication and follow-up  
VAT Committee  
Commission guidelines  
Cross-border rulings  
VAT on e-commerce  
Public consultations  
Studies & reports  
VAT forum

**Individuals**  
VAT refund for tourists  
Buying and selling cars  
Buying online  
VAT new Start-up Plan  
National authorities  
Traveling

Link leads to version 2.3.0

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**Invoicing Rules**

General Rules  
Publication

**TIC VAT Rates for MOSS**

Publication

**VAT Refund Codes**

Publication

**VAT Refund Features**

Publication

The **common VAT system in the EU** sets rules applicable to all EU countries. In certain areas there is **flexibility** for the EU countries to make **national choices**. This is the case for certain **invoicing rules**, the **standard rate of VAT** and conditions for **refund of VAT** through the electronic refund scheme. The choices made by the EU countries can be found in this database.

Search the Tax Information Communication database (TIC) for:  
[Invoicing rules in EU countries](#)  
[VAT refunds - information requirements in the EU country of refund](#)  
[VAT Rates in EU Countries](#)

The information has been supplied by the respective Member States. As any updates must be provided by the national authorities, the Commission cannot guarantee the information provided is up to date, accurate and complete.

The Commission cannot be held responsible for its accuracy or completeness, neither does the information imply any endorsement by the Commission of the Member States' legal provisions.

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**Invoicing Rules**

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**General Rules**

The general rules on VAT rates are found in Articles 93 to 130 and Annex III to the **VAT Directive (2006/112/EC)**. In particular, the VAT Directive provides for the application of a standard rate of not less than 15% and an option to apply up to two reduced rates of at least 5% to a restricted list of goods and services listed in Annex III to the VAT Directive. Further information on VAT rates can be found at [VAT Rates](#).

**Publication**

The table below shows the VAT rates applicable in each Member State of the EU to the supplies of telecommunications, broadcasting and electronically supplied services. This information is to assist businesses supplying telecommunications, broadcasting and electronically supplied services to final consumers in the EU and on which VAT may be declared using the [Mini One Stop Shop](#).

For supplies to final consumers in Monaco, the same rates apply as for supplies to France.

Perform a selection using the following filter:

Country / Northern Ireland  
 Select Here

Categories  
 Select Here

Type of VAT rates  
 Select Here

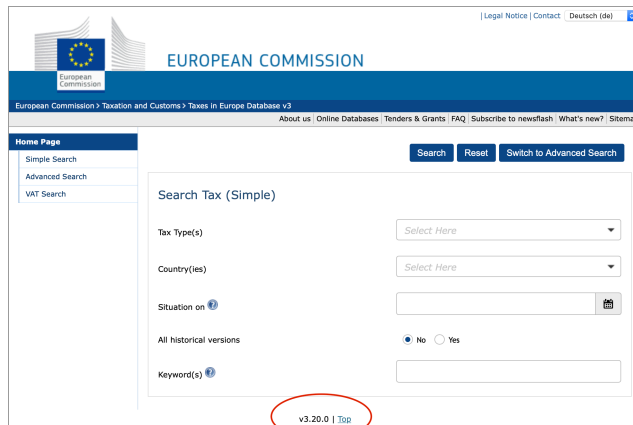
Valid On  
 16/06/2021

Search | Reset filter

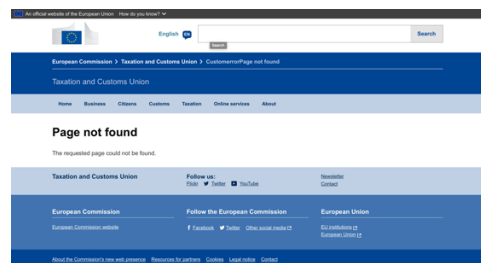
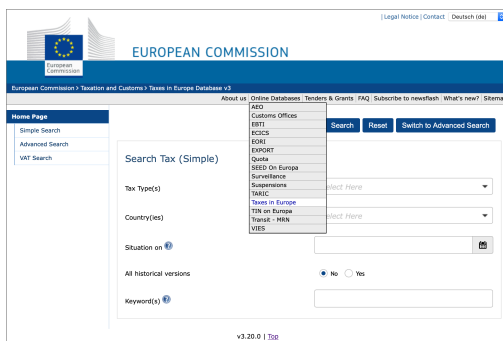
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Via Google Search you find version 3.20.0:

[https://ec.europa.eu/taxation\\_customs/tedb/taxSearch.html](https://ec.europa.eu/taxation_customs/tedb/taxSearch.html)

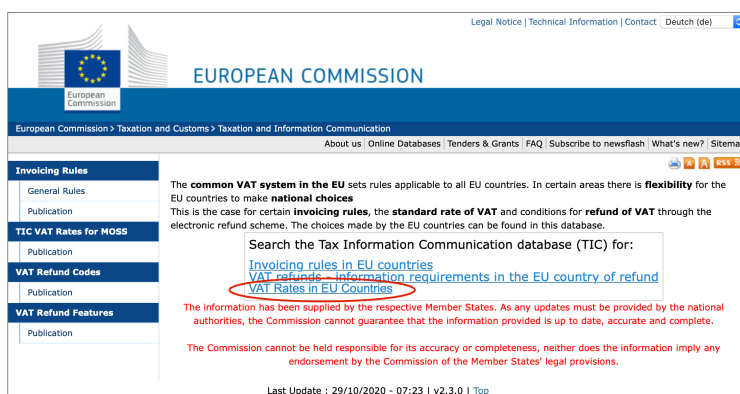


Missing page content makes use and orientation difficult:



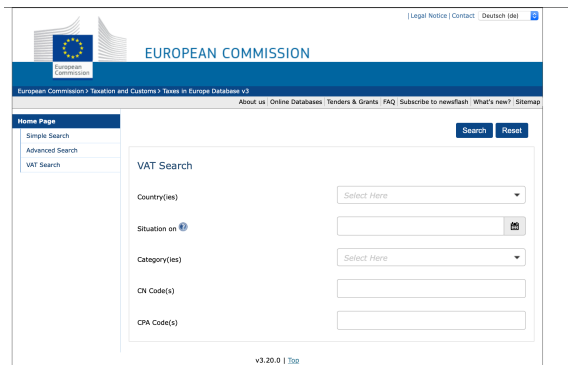
Disclaimer in version 2.3.0 („The Commission cannot be held responsible“):

[https://ec.europa.eu/taxation\\_customs/tic/](https://ec.europa.eu/taxation_customs/tic/)



## Example of a search in the EU VAT Rates database and comparison with the results according to eClear VATRules

[https://ec.europa.eu/taxation\\_customs/tedb/vatSearchForm.html](https://ec.europa.eu/taxation_customs/tedb/vatSearchForm.html)



### Searching CN-Code: 2106 90 92

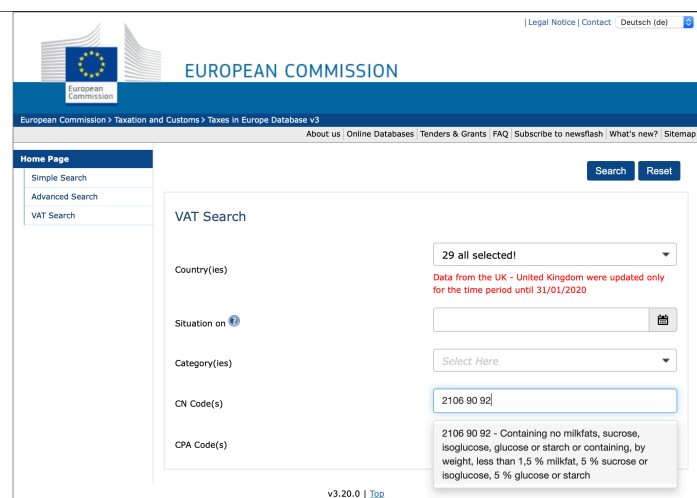
CN Code(s)

2106

CPA Code(s)

2106 - Food preparations not elsewhere specified or included  
 2106 10 - Protein concentrates and textured protein substances  
 2106 90 - Other  
 2106 10 20 - Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch

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### Search result for Germany:

			21, 22, 23, 25	preparation of foodstuffs; products normally used to supplement foodstuffs or as a substitute for foodstuffs	
DE - Germany	STANDARD	19			VAT - Import -
		19			
DK - Denmark	STANDARD	25			
EE - Estonia	STANDARD	20			
	REDUCED			Pharmaceutical products of a kind normally used for health care, prevention of illness and as treatment for medical and	This reduced rate applies only to special medical purposes within the
		9	1901 10 00, 1901 20 00, 1905 90 30, 2106		

For Germany, the standard rate of **19%** is shown.

However, the reduced VAT rate of **7%** applies (as can also be read in Annex 2 to the Value Added Tax Act; line 41: [https://www.gesetze-im-internet.de/ustg\\_1980/anlage\\_2.html](https://www.gesetze-im-internet.de/ustg_1980/anlage_2.html)).

### Search result for Greece:

EL - Greece	STANDARD	24			
	REDUCED				
		13	2106	Foodstuffs (including beverages but excluding alcoholic beverages) for human and animal consumption; live animals, seeds, plants and ingredients normally intended for use in the preparation of foodstuffs; products normally used to supplement foodstuffs or as a substitute for foodstuffs	For tariff heading 2106 reduced rate only on food preparations not elsev specified or included, with the exce food supplements in any form and alcohol preparations, other than th on fragrant substances, of a kind u manufacture of beverages
					Special

For Greece, the reduced VAT rate of **13%** applies on the **2106** (first 4 digits of the CN code). Whether the reduction then actually applies is stated in the explanation ("Comments") on the righthand side. For the merchant this means a manual evaluation whether his products are actually subject to the reduced VAT rate in Greece.

## Updates:

So far, we have not been able to trace an immediate import of updates (e.g. temporary changes).

An easily comprehensible example from last year (database query on 27 October 2020):

The temporary reduction of the VAT rate to 16% or 5% was not displayed.

### VAT Rates Deutschland (derzeit 16% und 5%) – Datenbankabfrage am 27. Oktober 2020

27.10.2020 Taxes in Europe Database v3

DEUTSCHLAND

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New Search Refine Search Export Results Full screen mode

**VAT Search Results**

► Please click here to display the search rules

► Criteria Summary

Show 50 entries Search within results: Previous 1 Next

Country	Type	Rate	CN Codes	CPA Codes	Category	Comments
DE - Germany	STANDARD	19 <i>aloh</i>				VAT - Import -
	REDUCED	0			Zero Rate: Article 37 of the VAT Directive	
		0			Zero Rate: Article 37 of the VAT Directive	VAT - Import -

27.10.2020 Taxes in Europe Database v3

Country	Type	Rate	CN Codes	CPA Codes	Category	Comments
		19 <i>aloh</i>	9701	Nr. 53		Pictures, collages and similar decorative plaques, paintings and drawings, executed entirely by hand by the artist, other than plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, hand-decorated manufactured articles, theatrical scenery, studio back cloths or the like of painted canvas (CN code 9701)
		7	9702 00 00	Nr. 53		Original engravings, prints and lithographs, being impressions produced in the limited numbers directly in black and white or in colour of one or of several plates executed entirely by hand by the artist, irrespective of the process or of the material employed, but not including any mechanical or photomechanical process (CN code 9702 00 00)

## In summary:

The VAT Rates database of the EU contains a lot of information; however, the final statement as to whether the product is reduced or regularly taxed cannot be made by the merchant without further ado.

The above-mentioned examples prove that reliable and robust information is not possible via this database.

Status of the review: 16 June 2021