

## Value-added tax (VAT) rates

### Standard VAT rates for WWTS territories

This table provides an overview of statutory VAT rates. In instances where a territory has a consumption tax similar to a VAT, that tax rate is provided. See the territory summaries for more detailed information (e.g. exempt items, zero-rated items, items subject to a reduced rate, alternative schemes).



Territory	Standard VAT rate (%)	Territory	Standard VAT rate (%)
Albania	20	Algeria	19
Angola	14 (VAT entered into force in Angola from 1 October 2019 onwards)	Argentina	21
Armenia	20	Australia	Goods and services tax: 10
Austria	20	Azerbaijan	18
Bahrain	5	Barbados	17.5
Belarus	20	Belgium	21
Bermuda	NA	Bolivia	13
Bosnia and Herzegovina	17	Botswana	12
Brazil	Federal VAT (IPI): normally around 10% to 15%; State sales and service tax (ICMS): normally around 18% to 20% (lower rates apply to inter-state transactions).	Bulgaria	20
Cabo Verde	15	Cambodia	Taxable supply in Cambodia: 10; Taxable supply for export: 0
Cameroon, Republic of	19.25	Canada	Combined federal and provincial/territorial sales taxes range from 5% to 15%.
Cayman Islands	NA	Chad	18
Chile	19	China, People's Republic of	13, 9, or 6 depending on the types of goods and services
Colombia	19	Congo, Democratic Republic of the	16
Congo, Republic of	18.90 (18% VAT + 5% surtax)	Costa Rica	Sales tax: 13
Croatia	25	Cyprus	19
Czech Republic	21	Denmark	25
Dominican Republic	18	Ecuador	12

Dominican Republic	13	Ecuador	13
Egypt	14	El Salvador	13
Equatorial Guinea	15	Estonia	20
Fiji	9	Finland	24
France	Turnover tax: 20	Gabon	18
Georgia	18	Germany	19
Ghana	12.5	Gibraltar	NA
Greece	24	Greenland	NA
Guatemala	12	Guernsey, Channel Islands	NA
Guyana	14	Honduras	Sales tax: 15
Hong Kong	NA	Hungary	27
Iceland	24	India	Goods and services tax: 18
Indonesia	10	Iraq	Sales tax: Varies by good/service (see Iraq's corporate tax summary).
Ireland	23	Isle of Man	20
Israel	17	Italy	22
Ivory Coast (Côte d'Ivoire)	18	Jamaica	General consumption tax: 16.5
Japan	Consumption tax: 8	Jersey, Channel Islands	Goods and Services Tax (GST): 5
Jordan	Sales tax: 16	Kazakhstan	12
Kenya	16	Korea, Republic of	10
Kosovo	18	Kuwait	NA
Kyrgyzstan	12	Lao PDR	10
Latvia	21	Lebanon	11
Libya	NA	Liechtenstein	7.7
Lithuania	21	Luxembourg	17
Macau	NA	Macedonia	18
Madagascar	20	Malawi	16.5
Malaysia	Sales tax: 10; Service tax: 6	Malta	18

Mauritius	15	Mexico	16
Moldova	20	Mongolia	10
Montenegro	21	Morocco	20
Mozambique	17	Myanmar	There is no VAT in Myanmar. The indirect tax in Myanmar is commercial tax, with the general rate of 5%.
Namibia, Republic of	15	Netherlands	21
New Zealand	Goods and services tax (GST): 15	Nicaragua	15
Nigeria	5	Norway	25
Oman	NA	Pakistan	17
Palestinian territories	16	Panama	Movable goods and services transfer tax: 7
Papua New Guinea	Goods and services tax: 10	Paraguay	10
Peru	18	Philippines	12
Poland	23	Portugal	23
Puerto Rico	Sales and use tax: 11.5% for tangible personal property and certain services; 4% for business-to-business services and designated services.	Qatar	NA
Romania	19	Russian Federation	20
Rwanda	18	Saint Lucia	12.5
Saudi Arabia	5	Senegal	18
Serbia	20	Singapore	Goods and services tax: 7
Slovak Republic	20	Slovenia	22
South Africa	15	Spain	21
Sri Lanka	15	Swaziland	15
Sweden	25	Switzerland	7.7
Taiwan	5% to general industries	Tajikistan	18
Tanzania	18	Thailand	7
Timor-Leste	Sales tax on imported goods: 2.5; Sales tax on other goods: 0	Trinidad and Tobago	12.5
Tunisia	19	Turkey	18

Turkmenistan	15	Turks and Caicos Islands	NA
Uganda	18	Ukraine	20
United Arab Emirates	5	United Kingdom	20
United States	NA	Uruguay	22 (reduced 10% VAT rate applicable to certain goods and services).
Uzbekistan, Republic of	15	Venezuela	16
Vietnam	10	Zambia	16
Zimbabwe	15		

NA stands for Not Applicable (i.e. the territory does not have the indicated tax or requirement)

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