

Country	2015 rate		Change in 2016		Time of application	Other changes applicable from 2016	Any ongoing discussions	Changed plans
	Standard rate	Reduced rate	Standard rate	Reduced rate				
Albania	20%	NA	No change	No change	NA	-	Albania is discussing cutting the VAT rate on tourism from 20% to 5%	-
Austria	20%	<p><b>10% reduced rate:</b> Foodstuffs; books; hotels and tourism; passenger transport; pharmaceuticals</p> <p><b>12% reduced rate:</b> Domestic wine production and supply</p> <p><b>19% reduced rate:</b> Supplies from the Jungholz region</p>	No change	<p><b>Reduced rate increased from 10% to 13%, applicable on the following items:</b></p> <ul style="list-style-type: none"> <li>■ Cultural events, including entrance to public museums and galleries</li> <li>■ Domestic air travel</li> <li>■ Sales of certain animal feeds</li> <li>■ Hotel accommodation</li> <li>■ Printed books, newspapers and magazines</li> <li>■ Residential property rent</li> </ul>	<ul style="list-style-type: none"> <li>■ Reduced rate changes except hotel VAT hike applicable from <b>January, 2016</b></li> <li>■ Hotel VAT hike applicable from <b>May, 2016</b></li> </ul>	-	-	-
Belgium	21%	<p><b>6% reduced VAT rate:</b> Newspapers; hotels; medical; housing and construction; tourism; sporting events; art; immovable property renovation</p> <p><b>12% reduced VAT rate:</b> Restaurants; social housing</p>	No change	No change	NA	<p><b>VAT exemption on plastic surgery abolished:</b> Plastic surgery (of a non-therapeutic nature), medical care and hospitalisation related to this treatment will be subject to a 21% standard rate from 1 January, 2016</p>	-	-
Czech Republic	21%	<p><b>15% reduced VAT rate:</b> Foodstuffs; livestock; water and domestic fuel; books and newspapers; construction; cultural and sports events; household services</p> <p><b>10% reduced VAT rate:</b> Medicines, pharmaceuticals, e-books and baby foodstuffs</p>	No change	No change	NA	-	-	VAT law under which a 17.5% unified VAT rate was due to apply with effect from 1 January, 2016 has been abolished
France	20%	<p><b>10% reduced VAT rate:</b> Hotels; foodstuffs; transport; restaurants</p> <p><b>5.5% reduced VAT rate:</b> Basic foodstuffs; print and digital books and journals; water</p> <p><b>2.1% reduced VAT rate:</b> Print and digital newspapers</p>	No change	Increase in reduced VAT on <b>e-books from 5.5% to 20%</b>	1 January, 2016	-	-	-
Greece	23%	<p><b>13% reduced VAT rate:</b> Basic foodstuffs; hotel accommodation</p> <p><b>6% reduced VAT rate:</b> Some foodstuffs and medicines</p>	No change	No change	NA	Another set of Greek islands to lose tax privileges and witness a VAT hike from 1 June, 2016	-	-
Hungary	27%	<p><b>18% reduced VAT rates:</b> Basic foodstuffs; hotels</p> <p><b>5% reduced VAT rate:</b> Medical; books; domestic heating</p>	No change	Reduced VAT on new build homes from 27% to 5% (Lawmakers approved a bill to reduce VAT on new build homes between 2016 and 2019)	2016	-	-	-
Iceland	24%	11% reduced VAT rate on: hotels; books; TV broadcasting; foodstuffs	No change	The reduced rate VAT will be applied to passenger transportation for recreational purposes and services provided by travel agents and organisers	1 January, 2016	-	-	-
Italy	22%	<p><b>10% reduced VAT rate:</b> basic foodstuffs; domestic energy; telephony</p> <p><b>4% reduced VAT rate:</b> livestock; print newspapers</p>	No change	No change	-	-	-	For 2016, it was envisaged that the rate could rise to 24%. However, Italy confirmed in its draft budget for 2016 to the EU that its standard rate of VAT will not increase
Kazakhstan	12%	NA	No change	No change	-	Kazakhstan has approved plans to withdraw its VAT regime next year. It will be replaced with a simple Sales Tax. This will be levied at 12%, too, on cash payments. To discourage non-disclosure, there will be a discount on this for invoices settled by bank transfers – the rate will be 7%	-	-
Malta	18%	<p><b>7% reduced VAT rate:</b> Hotels and accommodation</p> <p><b>5% reduced VAT rate:</b> Medical supplies; books; live events and cultural attractions; some foodstuffs</p>	No change	VAT on sport activities, such as gym memberships, fitness centres, football nurseries and other sports facilities shall be at <b>7% instead of 18%</b>	1 January, 2016	-	-	-
Norway	25%	<p><b>15% reduced VAT rate:</b> Foodstuffs and beverages</p> <p><b>11.11% reduced VAT rate:</b> Supply of fish</p> <p><b>8% reduced VAT rate:</b> Certain cultural and sporting activities</p>	No change	Lowest rate of VAT will be increasing from 8% to 10%	1 January, 2016	-	-	-
Poland	23%	<p><b>8% reduced VAT rate:</b> Construction; broadcasting; newspapers and journals; foodstuffs; catering</p> <p><b>5% reduced VAT rate:</b> Basic foodstuffs; printed books</p>	No change	No change	NA	-	-	Poland has abandoned plans to cut its standard VAT rate from 23% to 22% from 1 January, 2016
Romania	24%	<p><b>9% reduced VAT rate:</b> Hotels; cultural events; medicine; books and newspapers</p> <p><b>5% reduced VAT rate:</b> Real estate</p>	20%	No change	1 January, 2016	-	-	-
Serbia	20%	<p><b>10% reduced VAT rate:</b> Basic foodstuffs; gas; tourism accommodation; live and cultural events</p>	No change	Accommodation services in the tourism industry will be subject to the reduced VAT rate of <b>10%</b>	October, 2016	-	-	-
Slovakia	20%	<p><b>10% reduced VAT rate:</b> Medical and pharmaceuticals; printed materials</p>	No change	The level of VAT will be reduced from 20% to 10% on freshwater fish (not frozen), fresh bread, milk and butter	Beginning of 2016	-	-	-