



CONSUMPTION TAX RATE

2010

Standard rate of VAT/GST

Ranking		%
1	HONG KONG	0.00
1	QATAR	0.00 ²
1	UAE	0.00
4	CANADA	5.00
4	JAPAN	5.00
4	TAIWAN	5.00
7	SINGAPORE	7.00
7	THAILAND	7.00
9	SWITZERLAND	7.60
10	AUSTRALIA	10.00
10	INDONESIA	10.00
10	KOREA	10.00
13	KAZAKHSTAN	12.00
13	PHILIPPINES	12.00
13	VENEZUELA	12.00
16	INDIA	12.50
16	NEW ZEALAND	12.50
18	SOUTH AFRICA	14.00
19	LUXEMBOURG	15.00
20	COLOMBIA	16.00
20	ISRAEL	16.00
20	MEXICO	16.00
23	SPAIN	17.00
24	UNITED KINGDOM	17.50
25	POLAND	18.00
25	RUSSIA	18.00
25	TURKEY	18.00
28	CHILE	19.00
28	GERMANY	19.00
28	NETHERLANDS	19.00
28	PERU	19.00
28	ROMANIA	19.00 ¹
28	SLOVAK REPUBLIC	19.00
34	FRANCE	19.60
35	AUSTRIA	20.00
35	BULGARIA	20.00
35	CZECH REPUBLIC	20.00
35	ESTONIA	20.00
35	ITALY	20.00
35	SLOVENIA	20.00
41	ARGENTINA	21.00
41	BELGIUM	21.00
41	IRELAND	21.00
41	LITHUANIA	21.00
41	PORTUGAL	21.00
46	CROATIA	23.00
46	FINLAND	23.00
46	GREECE	23.00
49	DENMARK	25.00
49	HUNGARY	25.00
49	NORWAY	25.00
49	SWEDEN	25.00
53	ICELAND	25.50
-	BRAZIL	-
-	CHINA MAINLAND	-
-	JORDAN	-
-	MALAYSIA	-
-	UKRAINE	-
-	USA	-

Notes & Sources : see Appendix IV