Consumption Tax Trends* - Czech Republic

VAT rate 2020
The Czech Republic's standard VAT rate is 21.0%, which is above the OECD average. The average VAT/GST\(^1\) standard rate in the OECD was 19.2% as of 31 December 2020. The previous standard VAT rate in the Czech Republic was 20% in 2012. It changed to the current level in 2013. The Czech Republic applies reduced VAT rates of 10% and 15% to a number of goods and services. Specific reduced VAT rates apply in the context of the Covid-19 pandemic. VAT was introduced in Czech Republic in 1993 at a standard rate of 23.0%. Since then the minimum and maximum standard rates have been at 19.0% and 23.0% respectively.

VAT Revenue Ratio
The figures may not present the difference to the second decimal point accurately due to rounding.

* Information presented on this page is only a summary of more detailed information available in the Tax Database and Consumption Tax Trends publication.

Source: OECD Consumption Tax Trends 2020; oe.cd/vatgst-trends; OECD Tax Database oe.cd/tax-database
Consumption Tax Trends 2020

VAT/GST and Excise Rates, Trends and Policy Issues

[oe.cd/vatgst-trends]

Consumption Tax Trends provides information on Value Added Tax/Goods and Services Tax (VAT/GST) and excise duty rates in OECD member countries.

It also contains information about international aspects of VAT/GST developments and the efficiency of this tax. It describes a range of other consumption taxation provisions on tobacco, alcoholic beverages and motor vehicles.

International VAT/GST Guidelines

[oe.cd/international-vat-gst-guidelines]

The International VAT/GST Guidelines present a set of internationally agreed standards and recommended approaches to address the issues that arise from the uncoordinated application of national VAT systems in the context of international trade.

They focus in particular on trade in services and intangibles, which poses increasingly important challenges for the design and operation of VAT systems worldwide.

They notably include the recommended principles and mechanisms to address the challenges for the collection of VAT on cross-border sales of digital products that had been identified in the context of the OECD/G20 Project on Base and Erosion and Profit Shifting (the BEPS Project).


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