

Table 2.A2.1. VAT/GST Rates

Country notes

Austria. A standard rate of 19% applies in Jungholz and Mittelberg.

Canada. The following provinces have harmonised their provincial sales taxes with the federal Goods and Services Tax and therefore levy a rate of GST/HST of: New Brunswick, Newfoundland and Labrador, Ontario: 13%; Prince Edward Island: 14%; Nova Scotia 15%. During 2016, the provinces of New Brunswick, Newfoundland and Labrador and Prince Edward Island will raise their provincial rates resulting in a combined GST/HST rate of 15%. Québec applies GST at a rate of 5% and Québec Sales Tax at a rate of 9.975% (applied on the same tax base as the GST). Other Canadian provinces, with the exception of Alberta, apply a provincial sales tax to certain goods and services.

France. Rates of 0.9%; 2.1%; 10.0%; 13.0% and 20.0% apply in Corsica; rates of 1.05%; 1.75%; 2.1% and 8.5% apply to overseas departments (DOM) excluding French Guyana and Mayotte.

Greece. Greece: Rates of 4.0%; 9.0% and 16.0% apply in the islands of Lesbos, Chios, Samos, Dodecanese (with the exception of Rhodos since 1 October 2015), Cyclades (with the exception of Mykonos, Naxos, Paros, Santorini since 1 October 2015), Thassos, Northern Sporades (with the exception of Skathos since October 2015), Samothrace and Skiros. These rates apply only until 31 December 2016.

Israel. The rate of 0% applies when an Eilat resident dealer buys foods from Eilat non-residents. Supplies made by an Eilat resident supplier (to be consumed in Eilat) are exempt from VAT. The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

Portugal. In the Islands of Azores, the standard VAT rate is 18% and the reduced rates are 4% and 9%. In the Islands of Madeira the standard rate is 22% and reduced rates are 5% and 12%.

Spain. Rates of 0.0%, 2.75%; 3.0%; 7.0%, 9.50%; 13.50%, 20% apply in the Canary Islands. Rates of 0.5% and 10% apply in Ceuta and Melilla.