

VAT rates on books in EU countries and FEP Members 2023

Country	Standard rate %	Book rate %	Audio- and e-book physical support rate %	E-book download/online rate %
Austria	20	10	10	10
Belgium	21	6	6	6
Bulgaria	20	9	9 (to check)	9
Croatia	25	5	5	5
Cyprus	19	3	3	3
Czech Republic	21	0	0	0
Denmark	25	25	25	25
Estonia	22	9 ¹	9	9
Finland	24	10	10	10
France	20	5,5	5,5	5,5
Germany	19	7	7	7
Greece	24	6	6	6
Hungary	27	5	5	27
<i>Iceland</i>	22,5	11	11	11
Ireland	23	0	23	0
Italy	22	4	4	4
Latvia	21	5	5 (to check)	5
Lithuania	21	9	9 (to check)	9
Luxembourg	17	3	3	3
Malta	18	5	5	5
Netherlands	21	9	9	9
<i>Norway</i>	25	0	0	0
Poland	23	5	5	5
Portugal	23	6	6	6
Romania	19	5	5	5
<i>Serbia</i>	20	10	10	10
Slovakia	20	10	20	20
Slovenia	22	5	5	5
Spain	21	4	4	4
Sweden	25	6	6	6
<i>United Kingdom</i>	20	0	20	0 ²

¹ 0 on certain textbooks

² audiobooks excluded; reduced rate for audiobooks provided to charities for people with disabilities and visually impaired

■ reduced
 ■ super-reduced (< 5%)
 ■ 0 or exempt

Lithuania to decrease standard VAT to 18% sometime in the future. Poland is considering reducing standard rate to 22% sometime in the future. Belgium to consolidate reduced rates to one single 9% rate sometime in the future. Finland to consolidate reduced rates to one single 14% rate in 2024 (tbc).

Source: FEP. See also [VAT rates applied in the Member States of the EU](#) (European Commission).