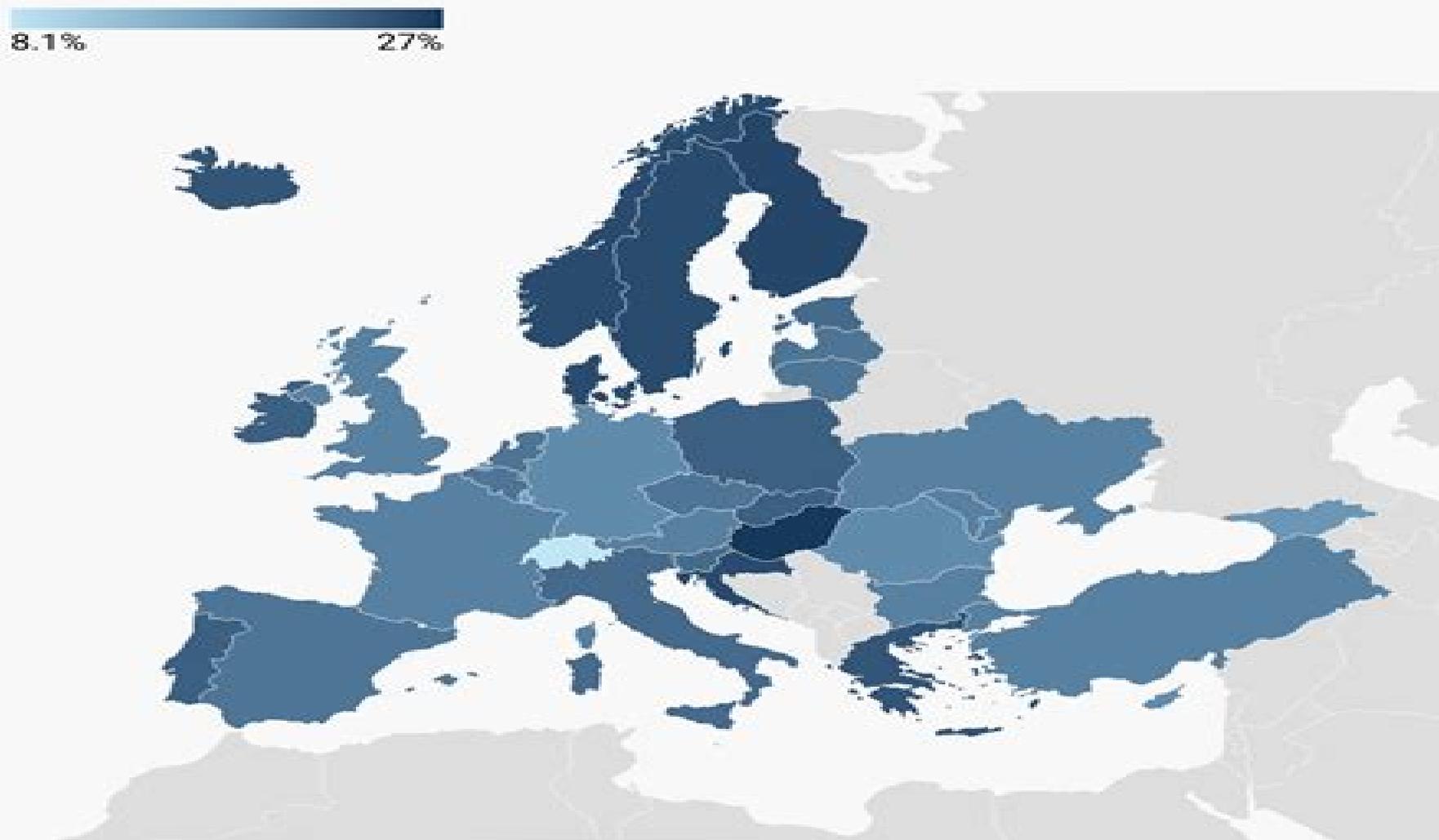


VAT Rates in Europe

Standard Value-Added Tax (VAT) Rates in 35 Major European Countries, as of January 2025



Source: European Commission, "Taxes in Europe Database v4," and Richard Asquith, "VAT & GST rates 2025"

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The EU VAT System and the Internal Market Rita de La Feria, 2009 This thesis focuses upon VAT in the context of the Community's internal market Its central aim is to prove that the current EU VAT system is incompatible with the concept of internal market as set out in the EC Treaty and interpreted by the Court of Justice The study commences with an analysis of the concept of internal market the main objective of which is to establish the basic legal framework for the proposed thesis As part of this examination it is demonstrated that the EC Treaty creates a temporally unlimited obligation for the Community to approve legislation with the aim of establishing and improving the functioning of the internal market By analysis of existing EU VAT jurisprudence it is argued that obstacles cannot be overcome through incremental developments emerging from the Court of Justice but can only be resolved by fundamental and substantive legislative amendment

Consumption Tax Trends 2004 "VAT/GST and Excise Rates, Trends and Administration Issues"

OECD, 2005-03-07 Reviews the latest developments in taxing consumption in OECD countries provides information on tax rates in OECD countries consumption taxation The issues examined include taxation of motor vehicles globalisation of services taxation of financial services and reducing VAT revenue leakage VAT Neutrality Charlene Adline Herbain, 2015-05-04 Most major economies use a value added tax VAT which is a derivation of the French 1954 *taxe sur la valeur ajoutée* The initial imposition of VAT in France and its spread around the world have been driven by economic reasons This book focuses on one of these economic triggers the neutrality of VAT as regards the functioning of the economy It demonstrates that the reason VAT was chosen in France and why thereafter it spread around the world was because it offered the possibility to collect governmental revenue while allowing the economic forces of the market to interplay without being adversely affected The prerequisite conditions for the existence of VAT neutrality are therefore identified herein along with an overview of the VAT mechanism demonstrating that the concept of neutrality is built into the VAT system in a manner that allows for the preservation of the natural functioning of the market After the definition of VAT neutrality is set forth the elements that comprise VAT neutrality are tested against the realities on the ground and the issues that infringe the neutrality of VAT are identified and analysed In conclusion remedies for these issues are being sought by a review of the causes of infringement of VAT neutrality in the perspective of selected proposals for modified VAT systems These proposals include redesignating the place where VAT is levied and improving VAT collection Ultimately the proposed solution has recourse to the roots of VAT together with the most advanced technological tools available to give back to VAT the power to levy revenue while letting the economic forces of the market interplay without instigating any adverse influence HMSO Agency Catalogue Great Britain. Her Majesty's Stationery Office, 2003 *VAT Experiences of Some European Countries* Henry Aaron, 1982-07-07 **The Directory of European Union Information Sources** Rebecca Bomford, 2007 This is a new sixteenth edition of the Directory of EU Information Sources It brings together a broad range of information sources

comprising not only the various constituent institutions of the European Union their personnel publications information websites and representations in Europe and the rest of the world but also diplomatic representation in Brussels European level trade and professional associations and NGOs consultants and lawyers specializing in EU affairs Press Agencies EU grants and loans programmes and universities offering courses in European integration This is the most comprehensive compilation of contacts and published information on the European Union providing access to over 12 500 information sources

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