

Global indirect tax rates matrix

Jurisdiction	Type of System	Rate
Argentina	VAT	21
Australia	GST	10
Austria	VAT	20
Belgium	VAT	21
Brazil	VAT	17
Bulgaria	VAT	20
Canada	GST	5
Chile	VAT	19
China	VAT	17
Colombia	VAT	16
Cyprus	VAT	17
Czech Republic	VAT	20
Denmark	VAT	25
Ecuador	VAT	12
Egypt	GST	10-25
Estonia	VAT	20
Finland	VAT	23
France	VAT	19.6
Germany	VAT	19
Gibraltar		-
Greece	VAT	23
Hong Kong		-
Hungary	VAT	27
Iceland	VAT	25.5
India	VAT	12.5
Indonesia	VAT	10
Ireland	VAT	23
Israel	VAT	17
Italy	VAT	21
Japan		5

Korea (R.O.K.)	VAT	10
Latvia	VAT	21
Lithuania	VAT	21
Luxembourg	VAT	15
Malaysia	Sales	5/10
Malta	VAT	18
Mauritius	VAT	15
Mexico	VAT	16
Netherlands	VAT	21
New Zealand	GST	15
Nigeria	VAT	5
Norway	VAT	25
Peru	VAT	18
Philippines	VAT	12
Poland	VAT	23
Portugal	VAT	23
Romania	VAT	24
Russia	VAT	18
Saudi Arabia		-
Singapore	GST	7
Slovakia	VAT	20
Slovenia	VAT	20
South Africa	VAT	14
Spain	VAT	21
Sweden	VAT	25
Switzerland	VAT	8
Taiwan	VAT	5
Thailand	VAT	7
Turkey	VAT	18
Ukraine	VAT	20
United Kingdom	VAT	20
United States	State Sales Tax	Varies
Uruguay	VAT	22
Venezuela	VAT	12
Vietnam	VAT	10

All rates expressed as % and correct as at November 2012