

Overview of General Turnover Taxes and Tax Rates

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Almost all countries levy a general turnover tax, i.e. a tax on essentially all goods and services supplied by manufacturers, traders and service providers. Those turnover taxes are mostly levied under a VAT type of tax system and, in a decreasing number of cases, as a multi or single-stage (retail) sales taxes. This take-out section presents an overview of those general turnover taxes and the tax rates applicable on 1 January 2012.

Almost all countries levy a general turnover tax, i.e. a tax on essentially all goods and services supplied by manufacturers, traders and service providers (“businesses”), even though specific goods and services may be exempt from tax. The general turnover tax applied by the majority of those countries is VAT, i.e. a tax collected at all stages of the processes of production and distribution of goods and services, accumulation of the tax being prevented by allowing businesses to deduct the tax they incur on their inputs from the tax they collect on their outputs. Exports of goods and services are generally within the scope of VAT, although they are commonly zero rated. On the other hand, the importation of goods and services is subject to tax to ensure the neutrality of the tax system.

A minority of countries apply retail sales taxes, i.e. single-stage taxes on goods and services supplied at the retail stage to domestic final consumers. Imports of goods and services by final consumers may be within the scope of retail sales taxes but exports are generally outside the scope of those taxes. Sales taxes may also apply to specific business-to-business transactions (e.g. in the United States).

The following is an overview of general turnover taxes, excluding taxes that apply to specific goods only, such as excise duties on, for example, tobacco products, alcoholic beverages, mineral oils etc., distinguishing between

VAT (column 1) and retail sales taxes (column 2). Where taxes are levied under generally used names or abbreviations, those names or abbreviations are shown in the first two columns. It should be noted that, although “sales tax” commonly refers to a retail type of tax, it may, in specific countries (e.g. Pakistan), also refer to a VAT type of tax.

Columns 3, 4 and 5 show the standard, reduced and increased rates, respectively, applicable on 1 January 2012. The standard rate is the rate that generally applies, unless the legislation explicitly provides that specific goods and services are subject to different (reduced or increased) rates. Where insufficient information is available to distinguish the standard rate from the reduced and increased rates, columns 3 and 4, or 3, 4 and 5 are merged into a single box showing the range of tax rates.

Where column 3 (standard rate) is subdivided, for example for Canada and the United States, the (federal) rates in the first sub-column must be added to the (provincial or state) rates in the second sub-column.

Countries levying VAT type of taxes generally apply the zero rate to exports. Exceptions to that rule are indicated in the footnotes.

Compilation of this overview constitutes an enormous research effort that had to be completed in a relatively short period of time. It is based on information from various sources with different levels of dependability and accuracy. Although we realize its shortcomings, we feel that this result is worth publishing for various reasons. It may not only provide you with a useful overview of the general turnover taxes and tax rates around the world, but it may also induce you to send us your comments contributing towards an improved, updated overview that we intend to publish next year. We cordially invite you to send your comments to the *International VAT Monitor* mailbox (VATMonitor@ibfd.org).

* Editors of the *International VAT Monitor*.

Country	Type of tax		Tax rates (%)		
	1 VAT	2 Retail sales tax	3 Standard	4 Reduced	5 Increased
Afghanistan		Business Recipient Tax	2	–	5, 10
Albania	VAT		20	–	–
Algeria	TVA		17	0, 7	–
American Samoa	no general turnover tax				
Angola		IC	10	2	20, 30
Anguilla	no general turnover tax				
Antigua and Barbuda	VAT		15	0, 10.5 ¹	–
Argentina	IVA		21	10.5	27
Armenia	VAT		20	–	–
Aruba		Turnover Tax	1.5	1 ²	–
Australia	GST		10	0	–
Austria	MwSt		20	10, 12	–
– Jungholz and Mittelberg	MwSt		19	10, 12	–
Azerbaijan	VAT		18	–	–
Bahamas	no general turnover tax				
Bahrain	no general turnover tax ³				
Bangladesh	VAT ⁴		15	0-9	20-350 ⁵
Barbados	VAT		17.5	0, 8.75	–
Belarus	VAT		20	0.5, 10	–
Belgium	BTW/TVA		21	0, 6, 12	–
Belize	GST		12.5	0	–
Benin	TVA		18	0	–
Bermuda	no general turnover tax				
Bhutan		Sales Tax	0-15	–	50-100
Bolivia	IVA		13 ⁶	0	–
Bosnia and Herzegovina	VAT		17	–	–
Botswana	VAT		12	0	–
Brazil	State VAT (ICMS)		17 or 18 ⁷	7, 12	25
British Virgin Islands	no general turnover tax				
Brunei Darussalam	no general turnover tax				
Bulgaria	VAT		20	9	–
Burkina Faso	TVA		18	–	–
Burundi	TVA		18	0	–
Cambodia	VAT		10	–	–
Cameroon	VAT/TVA		19.25	–	–
Canada: ⁸			<i>Federal tax</i>	<i>Provincial tax</i>	
– Alberta	GST		5	–	–

1. In Antigua and Barbuda, a transitional rate of 10.5% applies to hotel and holiday accommodation.
2. In Aruba, exports are not zero rated. The rate of 1% applies to exports only.
3. In Bahrain, just like in Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates, a VAT system is expected to be introduced in 2013.
4. In Bangladesh, a turnover tax is levied on small-scale manufacturers and service providers whose annual turnover does not exceed BDT 6 million and, thus, fall outside the scope of VAT. The rate of turnover tax is 3%, and input tax is not deductible.
5. In Bangladesh, the rates that range from 20% to 350% constitute a supplementary tax on luxury goods and services.
6. In Bolivia, the VAT (IVA) is an integral part of the price of goods or services; the actual rate net of VAT is 14.94%. Invoices do not show VAT separately.
7. In Brazil, depending on the state, the standard rate is 17% or 18%. The state rates apply to intra-state supplies and, where the customer is a final consumer, to inter-state supplies.
8. Throughout Canada, the federal GST rate is 5%. In five provinces, the federal government collects harmonized sales tax (HST) of 12%, 13% or 15% and transfers the provincial portion to the province: British Columbia (7% provincial portion, only until March 2013), Ontario (8%), New Brunswick (8%), Newfoundland and Labrador (8%) and Nova Scotia (10%). Quebec imposes a provincial VAT called the Quebec sales tax (QST) which generally follows the same rules as GST. Manitoba, Saskatchewan and Prince Edward Island have a retail sales tax that applies in addition to the federal GST but is generally limited to goods and to services performed on goods. Alberta and the Northwest Territories have no provincial sales tax so only GST applies. All Canadian sales taxes (GST, HST, QST and retail sales taxes) are legally imposed on the *purchaser*; the vendor is only the collection agent for the government. However, the tax authorities normally assess the vendor, not the purchaser, for unpaid tax.

Country	Type of tax		Tax rates (%)			
	1 VAT	2 Retail sales tax	3 Standard		4 Reduced	5 Increased
			<i>Federal tax</i>	<i>Provincial tax</i>		
– British Columbia	HST		12 ⁹	–	–	–
– Manitoba	GST	PST	5	7	–	–
– New Brunswick	HST		13 ¹⁰	–	–	–
– Newfoundland and Labrador	HST		13 ¹¹	–	–	–
– Northwest Territories	GST ¹²		5	–	–	–
– Nova Scotia	HST		13 ¹³	–	–	–
– Nunavut	GST ¹⁴		5	–	–	–
– Ontario	HST		13 ¹⁵	–	–	–
– Prince Edward Island	GST	PST	5	10.5 ¹⁶	–	–
– Quebec	GST + QST		5	9.975 ¹⁷	–	–
– Saskatchewan	GST	PST	5	5	–	–
– Yukon	GST ¹⁸		5	–	–	–
Cape Verde	IVA		15		6	–
Cayman Islands	no general turnover tax					
Central African Republic	TVA		19		–	–
Chad	TVA		18		–	–
Chile	IVA		19		–	–
China (People's Rep.)	VAT		17 ¹⁹		13 ²⁰	–
		Business Tax	5		3	20 ²¹
Colombia	VAT		16		0, 1.6, 5, 10	20, 25, 35
Comoros		Consumption Tax	0, 1, 3, 5, 10			
Congo (Rep.)	TVA		18.9		5	–
Congo (Dem. Rep.)	VAT		16		–	–
Cook Islands	VAT		12.5		0	–
Costa Rica	IGV		13		5, 10	–
Croatia	VAT		23 ²²		0, 10	–
Cuba		ISV	2.5, 5, 7.5, 10, 15, 20, 25			
Cyprus	VAT		15 ²³		0, 5, 8	–
Czech Republic	VAT		20 ²⁴		14	–

9. In British Columbia, 7 percentage points of the 12% are collected by the federal government on behalf of the province, under a broad-based VAT (HST) instead of a provincial retail sales tax imposed primarily on goods. In a referendum in the summer of 2011, the citizens of British Columbia voted to repeal the HST and revert to the system that existed prior to July 2010, i.e. 5% GST plus a 7% retail sales tax. This change will take effect on 1 April 2013. The total tax rate on most goods will remain 12% but many services and restaurant meals will then only be subject to 5% GST.
10. In New Brunswick, 8 percentage points of the 13% are collected by the federal government on behalf of the province, under a broad-based VAT (HST).
11. In Newfoundland and Labrador, 8 percentage points of the 13% are collected by the federal government on behalf of the province, under a broad-based VAT (HST).
12. The Northwest Territories are technically under the control of the federal government but, in practice, they are given the same freedom as the provinces to set their own territorial tax rates. They do not impose a general sales tax on top of the federal GST.
13. In Nova Scotia and Ontario, 10 percentage points of the 15% are collected by the federal government on behalf of the province, under a broad-based VAT (HST).
14. Nunavut is technically under the control of the federal government but, in practice, it is given the same freedom as the provinces to set its own territorial tax rates. Nunavut does not impose a general sales tax on top of the federal GST.
15. In Ontario, 8 percentage points of the 13% are collected by the federal government on behalf of the province, under a broad-based VAT (HST).
16. In Prince Edward Island, the provincial tax rate of 10% applies to the taxable amount, inclusive of 5% federal GST, which means that the effective rate is 10.5% (10% x 1.05) of the taxable amount, exclusive of GST.
17. In Quebec, a provincial tax rate of 9.5% applies to the taxable amount, inclusive of 5% federal GST, which means that the effective rate is 9.975% (9.5% x 1.05) of the taxable amount, exclusive of GST. The rate is expected to be changed to a legal rate of 9.975% of the amount, exclusive of GST (i.e. no change), with effect from April 2013.
18. Yukon is technically under the control of the federal government but, in practice, it is given the same freedom as the provinces to set its own territorial tax rates. Yukon does not impose a general sales tax on top of the federal GST.
19. In China, VAT is imposed on the supply of tangible goods and specified services. Small companies are subject to VAT at a flat rate of 3% and they are not entitled to deduct input VAT. From 1 January 2012, under a pilot project, business tax has been replaced by VAT in Shanghai. Under the pilot, services that were previously subject to business tax are subject to VAT at the rates of 17%, 13%, 11%, 6% or 3%.
20. In China, under an administrative arrangement a reduced rate of 4% and a super-reduced rate of 2% apply to the disposal of capital goods under certain conditions.
21. In China, the rate of business tax relating to entertainment (admission to music halls, ballrooms, karaoke bars, music tea houses, billiard rooms, golf courses, bowling alleys and recreation rooms) varies from 5% to 20%.
22. In Croatia, the standard rate of 23% will be increased to 25%, with effect from 1 March 2012.
23. In Cyprus, the standard rate of 15% will be increased to 17%, with effect from 1 March 2012.
24. In the Czech Republic, the standard and reduced rates will be replaced by a single rate of 17.5%, with effect from 1 January 2013. For more information, see the report in this issue under VAT News.

Country	Type of tax		Tax rates (%)		
	1 VAT	2 Retail sales tax	3 Standard	4 Reduced	5 Increased
Denmark	MOMS		25 ²⁵	0	–
Djibouti	TVA		7	0	–
		Consumption Tax	5, 8, 10, 20, 33 ²⁶		
Dominica	VAT		15	0, 10	–
Dominican Republic	ITBIS		16	0	–
Ecuador	IVA		12	0	–
Egypt	GST		10	5	15, 20, 30
El Salvador	ITBMPS		13	–	–
Equatorial Guinea	VAT		15	6	–
Eritrea		Sales Tax	3, 5, 12 (goods) 5, 10 (services)	–	–
Estonia	VAT		20	0, 9	–
Ethiopia	VAT		15	0	–
Faroe Islands	VAT		25	0	–
Fiji	VAT		15	–	–
Finland	VAT		23	0, 9, 13	–
France	TVA		19.6	2.1, 5.5, 7	–
– Corsica	TVA		0.9, 2.1, 8, 13		
– DOM (Martinique, Guadeloupe and Réunion; excl. French Guyana)	TVA		8.5	1.05, 1.75, 2.1	–
– French Guyana	no general turnover tax ²⁷				
– French Polynesia	VAT ²⁸		16 (goods) 10 (services)	5	–
Gabon	TVA		18	0, 10	–
Gambia		Sales Tax	15	–	20 ²⁹
Georgia	VAT		18	–	–
Germany	MwSt		19	7	–
Ghana	VAT		12.5 + 2.5 ³⁰	0	–
Gibraltar	no general turnover tax				
Greece	VAT		23	6.5, 13	–
– Greek Departments ³¹	VAT		16	5, 9	–
Grenada	Consumption Tax		15	7.5, 10	20
Guam		Sales Tax	4	–	–
Guatemala	IVA		12	0	–
Guernsey	no general turnover tax ³²				
Guinea (Rep.)	TVA		18	0	–
Guinea-Bissau	IGV		15	–	–
Guyana	VAT		16	0	–
Haiti	VAT		10	–	–
Honduras	ISV		12	–	15, 18
Hong Kong SAR	no general turnover tax				
Hungary	VAT		27	5, 18	–
Iceland	VAT		25.5	7	–

25. In Denmark, the first sale of artists' products is subject to VAT at the standard rate of 25%, but only 20% of the taxable base is taken into account. Therefore, the effective VAT rate is 5%.

26. In Djibouti, where supplies are subject to both VAT (at the rate of 7%) and consumption tax, the rate of the latter tax is reduced by 7 percentage points.

27. In French Guyana, the introduction of VAT has been suspended until 2014.

28. In French Polynesia, exports of goods and services are exempt from VAT, not zero rated.

29. In Gambia, the rate of 20% applies to telecommunications services.

30. In Ghana, the rate of VAT of 12.5% is increased by a National Health Insurance Levy at the rate of 2.5%, which brings the total tax rate to 15%.

31. In the Greek departments of Dodecanese, the Cyclades and Eastern Aegean islands, the special VAT rates will be abolished in the near future.

32. In Guernsey, the government is considering the introduction of a goods and services tax.

Country	Type of tax		Tax rates (%)		
	1 VAT	2 Retail sales tax	3 Standard	4 Reduced	5 Increased
India	VAT ³³		12.5 or 13.5 or 14.5 ³⁴	0, 1, 4	–
		CST	2 ³⁵	0	4-10
		State Sales Tax		0-20	
		Services Tax		10.3 ³⁶	
Indonesia	VAT (PPn)	Sales Tax (PPn BM) ³⁷	10	–	20-200
Iran	VAT		2.5 + 1.5 ³⁸	–	12, 20
Iraq	no general turnover tax ³⁹				
Ireland	VAT		23	0, 4.8, 9, 13.5	–
Israel	VAT		16	0	–
Italy	IVA		21 ⁴⁰	0, 4, 10 ⁴¹	–
Ivory Coast	TVA		18	0, 9	–
Jamaica	GCT		17.5	0, 10	20 ⁴² , 22.5 ⁴³
Japan	Shohizei (CT)		5 ⁴⁴	–	–
Jersey	GST		3	0	–
Jordan		Sales Tax	16	0	20
Kazakhstan	VAT		12	0	–
Kenya	VAT		16	0, 12 ⁴⁵	–
Kiribati		Copra Tax	0-10		
Korea (Dem. People's Rep.) (North Korea)		Turnover Tax	1-15 (production sector) 2-4 (commercial sector) 4-10 (sales sector)		16-50
Korea (Rep.) (South Korea)	VAT		10	–	–
Kosovo	VAT		16	–	–
Kuwait	no general turnover tax ⁴⁶				
Kyrgyzstan	VAT		12	0	–
Laos	VAT		10	0	–
Latvia	VAT		22	12	–
Lebanon	VAT		10 ⁴⁷	0	–
Lesotho	VAT		14	0, 5	15
Liberia	VAT		7	–	–
Libya	no general turnover tax				
Liechtenstein	VAT		8	2.5, 3.8	–

33. In India, VAT at state level was introduced in a majority of states on 1 April 2005. The other states gradually followed and, on 1 January 2008, Uttar Pradesh was the last state to switch over from sales tax to state VAT. From that date, only the Union Territories of Andaman and the Nicobar Islands, and Lakshwadeep do not apply VAT or sales tax.

34. In India, several states have increased their standard rates of 12.5% to 13.5% or 14.5%.

35. In India, in the framework of phasing out CST, the rate of that tax should have been decreased from 2% to 1% but that decrease has not yet come into effect.

36. In India, the rate of 10.3% is composed of the standard rate of 10% plus an education cess of 2% of the tax (currently 2% x 10% = 0.2%) and a secondary and higher education cess of 1% of the tax (1% x 10% = 0.1%).

37. In Indonesia, in addition to VAT at the rate of 10%, a sales tax is imposed on the supply and importation of luxury goods at rates ranging from 20% to 200%.

38. In Iran, all goods and services that are subject to VAT (at the rate of 2.5%) are also subject to an additional levy of 1.5%. The VAT rate is expected to be increased to 3.5%, with effect from 21 March 2012. The levy is treated in the same way as VAT.

39. In Iraq, a sales tax of 10% applies to hotels and restaurant services.

40. In Italy, depending on the budgetary situation, the standard rate of 21% may be increased to 23%, with effect from 1 October 2012, and to 23.5%, with effect from 1 January 2014.

41. In Italy, depending on the budgetary situation, the reduced rate of 10% may be increased to 12%, with effect from 1 October 2012, and to 12.5%, with effect from 1 January 2014.

42. In Jamaica, the GCT rate on telephone services is 20%.

43. In Jamaica, commercial importers are generally liable to pay GCT at the rate of 22.5%.

44. In Japan, the rate of 5% includes 1% local tax. The consumption tax rate is envisaged to be increased from the current level of 5% (4% national tax and 1% local tax) to 8% (6.3% national tax and 1.7% local tax), with effect from 1 April 2014, and to 10% (7.8% national tax and 2.2% local tax), with effect from 1 October 2015.

45. In Kenya, the reduced rate of 12% applies to the supply and importation of electricity and fuel oil.

46. In Kuwait, just like in Bahrain, Oman, Qatar, Saudi Arabia and the United Arab Emirates, a VAT system is expected to be introduced in 2013.

47. In Lebanon, under the draft budget for 2012, the standard rate would be increased from 10% to 12%. The Minister of Finance announced in February 2012 that the increase will be limited to 11%.

Country	Type of tax		Tax rates (%)		
	1 VAT	2 Retail sales tax	3 Standard	4 Reduced	5 Increased
Lithuania	VAT		21	5 ⁴⁸ , 9 ⁴⁹	–
Luxembourg	TVA/MwSt		15	3, 6, 12	–
Macau	no general turnover tax				
Macedonia	VAT		18	5	–
Madagascar	TVA		20	0	–
Malawi	VAT		16.5	0	–
Malaysia		Sales Tax ⁵⁰	10	5	–
	Service Tax		6	–	–
Maldives	GST		6	–	–
Mali	TVA		18	5	–
Malta	VAT		18	0, 5, 7	–
Marshall Islands		Local Sales Tax	4 (Majuro), 10 (Kwajalein)	–	–
Mauritania	TVA		18	–	–
Mauritius	VAT		15	–	–
Mexico	IVA		16	0, 11 ⁵¹	–
Micronesia:					
– Kosrae		Sales Tax	1, 2, 3, 5, 10 (goods) 5 (services)		
– Chuuk		Sales Tax	10, 25		
– Yap		Sales Tax	10	–	–
– Pohnpei	no general turnover tax				
Moldova	VAT		20	0, 6, 8	–
Monaco	TVA		19.6	2.1, 5.5	–
Mongolia	VAT		10	–	–
Montenegro	VAT		17	0, 7	–
Morocco	VAT		20	0, 7, 10, 14	–
Mozambique	IVA		17	–	–
Myanmar		Sales Tax	5, 10, 20, 25 (goods) 5, 8, 10, 15, 30 (services)	30, 50, 75, 170, 200	
Namibia	VAT		15	0	–
Nauru	no general turnover tax				
Nepal	VAT		13	–	–
Netherlands	BTW		19	6	–
Netherlands Antilles:					
– Bonaire		General Expenditure Tax	8 (goods) 7, 6 (services)	–	9, 25
– St Eustatius and Saba		General Expenditure Tax	6 (goods) 5, 4 (services)	–	7, 10, 18, 22, 30
– Curacao	VAT		6	–	–
– St Martin	VAT		3	–	–
New Caledonia		STS	5 (services)	–	–
New Zealand	GST		15	0	–
Nicaragua	IGV		15	0, 7	–
Niger	TVA		19	5	–

48. In Lithuania, the reduced rate of 5% applies until 31 December 2012 to pharmaceuticals and medicinal products the costs of which are reimbursed, in part or in full.
49. In Lithuania, the reduced rate of 9% applies, until 31 December 2012, to heating of residential property and, without time limitation, to books and non-periodic publications.

50. In Malaysia, it has been announced that a single consumption tax (GST) will be introduced. The rate of GST is envisaged to be set at 4% and the new tax is to replace the current sales and service tax. However, the introduction of GST has been postponed indefinitely.

51. In Mexico, the rate of 11% applies in the frontier zones.

Country	Type of tax		Tax rates (%)		
	1 VAT	2 Retail sales tax	3 Standard	4 Reduced	5 Increased
Nigeria	VAT		5	0	–
Niue	GST		12.5	0	–
Northern Mariana Islands		Sales Tax	5	–	–
Norway	VAT		25	0, 8, 15	–
Oman		Sales Tax ⁵²	2, 3, 5		
Pakistan	Sales Tax		16	0, 2	18.5, 21, 25
Palau		Gross revenue tax ⁵³	4		
Palestine Autonomous Areas	VAT		14.5	0	–
Panama	ITBM		7	–	10, 15
Papua New Guinea	GST		10	0	–
Paraguay	IVA		10	0, 5	–
Peru	IGV	IPM	16 ⁵⁴ + 2	–	–
Philippines ⁵⁵	VAT		12	0	–
Poland	VAT		23 ⁵⁶	0, 5 ⁵⁷ , 8 ⁵⁸	–
Portugal	IVA		23	6, 13	–
– Azores/ Madeira	IVA		16	4, 9	–
Puerto Rico		Sales Tax	5.5 + 1.5	0	–
Qatar	no general turnover tax ⁵⁹				
Romania	VAT		24	5, 9	–
Russia	VAT		18	10	–
Rwanda	VAT		18	0	–
Samoa	VAGST		15	0	–
Sao Tome and Principe		IC	0-149 (goods) 5 (services)		
Saudi Arabia	no general turnover tax ⁶⁰				
Senegal	TVA		18	0, 10	–
Serbia	VAT		18	8	–
Seychelles	GST ⁶¹		12 (goods) 15 (services)	0, 7, 10	–
Sierra Leone	GST		15	–	–
Singapore	GST		7	0	–
Slovak Republic	VAT		20	10	–
Slovenia	VAT		20	8.5	–
Solomon Islands		GTA	5, 10, 15 (goods) 10 (services)		
Somalia		Sales Tax	10	5	–
South Africa	VAT		14	0	–
Spain	IVA		18	4, 8	–
– Canary Islands	IGIC		5	0, 2	9, 13
Sri Lanka	VAT		12	0	20
St Kitts and Nevis	VAT		17	0, 10	–

52. In Oman, just like in Bahrain, Kuwait, Qatar, Saudi Arabia and the United Arab Emirates, a VAT system is expected to be introduced in 2013.

53. In Palau, a new bill has been introduced to the parliament to replace the gross revenue tax with VAT, at a standard rate of 7%.

54. In Peru, in addition to the standard IGV rate of 16%, a 2% sales tax (IPM) is levied at municipal level.

55. In Philippines, the house of representatives proposed to replace the current VAT by a simplified value added tax (VAST). The VAST will be a turnover tax, imposed at the standard rate of 6%.

56. In Poland, depending on the economic situation, the standard rate of 23% may be increased to 24% from 1 July 2012, and to 25% from 1 July 2013

57. In Poland, depending on the economic situation, the reduced rate of 5% may be increased to 6% from 1 July 2012, and to 7% from 1 July 2013.

58. In Poland, depending on the economic situation, the reduced rate of 8% may be increased to 9% from 1 July 2012, and to 10% from 1 July 2013

59. In Qatar, just like in Bahrain, Kuwait, Oman, Saudi Arabia and the United Arab Emirates, a VAT system is expected to be introduced in 2013.

60. In Saudi Arabia, just like in Bahrain, Kuwait, Oman, Qatar and the United Arab Emirates, a VAT system is expected to be introduced in 2013.

61. In Seychelles, GST will be replaced by VAT on 1 July 2012. The standard VAT rate will be 15% and a reduced rate of 0% will apply.

Country	Type of tax		Tax rates (%)		
	1 VAT	2 Retail sales tax	3 Standard	4 Reduced	5 Increased
St Lucia		Consumption Tax	0 – 35		
St Vincent and the Grenadines	VAT		15	0, 10	–
Sudan	VAT		15	0	20, 30 ⁶²
Suriname	VAT		10 (goods) 8 (services)	0	25, 50
Swaziland		Sales Tax ⁶³	14	–	25
Sweden	VAT		25	0, 6, 12	–
Switzerland	MwSt, TVA, IVA		8	2.5, 3.8 ⁶⁴	–
Syria ⁶⁵	no general turnover tax				
Taiwan	VAT		5	0	–
Tajikistan	VAT		20 ⁶⁶	0	–
Tanzania	VAT		18	0	–
Thailand	VAT		7	0	–
Timor-Leste		Sales Tax	2.5	–	–
		Service Tax	5 ⁶⁷	–	–
Togo	TVA		18	–	–
Tonga	VAT		15	–	–
Trinidad and Tobago	VAT		15	0	–
Tunisia	TVA		18	0, 6, 12	–
Turkey	VAT		18	1, 8	26, 40
Turkmenistan	VAT ⁶⁸		15	0	–
Turks and Caicos Islands	no general turnover tax				
Tuvalu		Sales Tax	5	0	–
Uganda	VAT		18	0	–
Ukraine	VAT		20	–	–
United Arab Emirates	no general turnover tax ⁶⁹				
United Kingdom	VAT		20	0, 5	–
– Isle of Man	VAT		20	0, 5	–
United States:			<i>State tax</i>	<i>Local tax</i>	
– Alabama		Sales Tax	4	0-5	–
– Alaska		Sales Tax	–	0-7	–
– Arizona		Sales Tax	6.6	0.25-5.125	–
– Arkansas		Sales Tax	6	0-5	–
– California		Sales Tax	7.25	0-2.5	–
– Colorado		Sales Tax	2.9	0-7.5	–
– Connecticut		Sales Tax	6.35	–	–
– Delaware	no general turnover tax				
– District of Columbia		Sales Tax	6	–	–
– Florida		Sales Tax	6	0-1.5	–
– Georgia		Sales Tax	4	2-4	–
– Hawaii		Sales Tax	4	0-0.5	–
– Idaho		Sales Tax	6	0-2.5	–
– Illinois		Sales Tax	6.25	0-4.5	–

62. In Sudan, the VAT rate on telecommunications services is 30%.

63. In Swaziland, Sales Tax is expected to be replaced by VAT in April 2012.

64. In Switzerland, the reduced rate of 3.8% applies to the provision of accommodation.

65. In Syria, the authorities anticipate that VAT will be introduced at the standard rate of 10%. Other rates may apply to certain categories of goods and services. Basic foodstuffs would be exempt.

66. In Tajikistan, the president instructed the government to consider a reduction of the standard rate from 20% to 18%.

67. In Timor-Leste, the services tax applies to hotel, restaurant, bar, and telecommunication services.

68. In Turkmenistan, certain exports to CIS countries are not zero rated.

69. In the United Arab Emirates, just like in Bahrain, Kuwait, Oman, Qatar and Saudi Arabia, a VAT system is expected to be introduced in 2013.

Country	Type of tax		Tax rates (%)			
	1 VAT	2 Retail sales tax	3 Standard		4 Reduced	5 Increased
– Indiana		Sales Tax	7	–	–	–
– Iowa		Sales Tax	6	0-1	–	–
– Kansas		Sales Tax	6.3	0-5	–	–
– Kentucky		Sales Tax	6	–	–	–
– Louisiana		Sales Tax	4	1-7	–	–
– Maine		Sales Tax	5	–	–	–
– Maryland		Sales Tax	6	–	–	–
– Massachusetts		Sales Tax	6.25	–	–	–
– Michigan		Sales Tax	6	–	–	–
– Minnesota		Sales Tax	6.875	0-1	–	–
– Mississippi		Sales Tax	7	0-0.25	–	–
– Missouri		Sales Tax	4.225	0.5-6.625	–	–
– Montana		no general turnover tax				
– Nebraska		Sales Tax	5.5	0-1.5	–	–
– Nevada		Sales Tax	6.85	0-1.25	–	–
– New Hampshire		no general turnover tax				
– New Jersey		Sales Tax	7	–	–	–
– New Mexico		Sales Tax	5.125	0.375-3.5625	–	–
– New York		Sales Tax	4	3-4.875	–	–
– North Carolina		Sales Tax	4.75	2-2.5	–	–
– North Dakota		Sales Tax	5	1-2.5	–	–
– Ohio		Sales Tax	5.5	0.25-2.25	–	–
– Oklahoma		Sales Tax	4.5	0-6.5	–	–
– Oregon		no general turnover tax				
– Pennsylvania		Sales Tax	6	0-2	–	–
– Rhode Island		Sales Tax	7	–	–	–
– South Carolina		Sales Tax	6	0-3	–	–
– South Dakota		Sales Tax	4	1-2	–	–
– Tennessee		Sales Tax	7	1.5-2.75	–	–
– Texas		Sales Tax	6.25	0.5-2	–	–
– Utah		Sales Tax	4.7	1.25-3.65	–	–
– Vermont		Sales Tax	6	0-1	–	–
– Virginia		Sales Tax	4	1	–	–
– Washington		Sales Tax	6.5	0.5-3	–	–
– West Virginia		Sales Tax	6	0-1	–	–
– Wisconsin		Sales Tax	5	0-0.6	–	–
– Wyoming		Sales Tax	4	0-2	–	–
US Virgin Islands		no general turnover tax				
Uruguay	IVA		22		0, 10	–
Uzbekistan	VAT		20		0	–
Vanuatu	VAT		12.5		–	–
Venezuela	IVA		12		8	22
Vietnam	VAT		10		5	–
Wallis and Futuna		no general turnover tax				
Yemen		Sales Tax	5		0	–
Zambia	VAT		16		0	–
Zimbabwe	VAT		15		0	–

