

# International

## Overview of General Turnover Taxes and Tax Rates

January 2011

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Issue: International VAT Monitor, 2011 (Volume 22), No. 2

Published online: 08 March 2011

**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) tax. This take-out section presents an overview of those turnover taxes and the tax rates applicable on 1 January 2011.**

Most countries apply a general turnover tax, i.e. a tax on essentially all goods and services supplied by manufacturers, traders and services providers, even though specific goods and services may be exempt from tax. The turnover tax applied by the majority of those countries is VAT, i.e. a tax collected at all stages of production and distribution, accumulation of the tax being prevented by allowing taxable persons 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, imports of goods and services are subject to tax to ensure the neutrality of the tax system.

A minority of countries apply retail 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 taxes but exports are generally outside the scope.

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, alcohol, mineral oils etc., distinguishing between VAT (column 1) and retail taxes (column 2). Where taxes are levied under generally used names or abbreviations, those names or abbreviations are shown in the first two columns. Note that although "sales tax" commonly refers to a retail type of tax, it may, in specific countries (e.g. Pakistan), refer to a VAT type of tax.

Columns 3, 4 and 5 show the standard, reduced and increased rates, respectively, applicable on 1 January 2011. 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 column 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 (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 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).

Country	Type of tax		Tax rates (%)		
	1. VAT	2. Retail 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 turnover tax		–	–	–
Angola		IC	10	2	20, 30
Anguilla	no turnover tax		–	–	–
Antigua and Barbuda	VAT		15	10.5	–
Argentina	IVA		21	10.5	27
Armenia	VAT		20	–	–
Aruba		Turnover Tax <sup>[1]</sup>	1.5	1 <sup>[2]</sup>	–

Australia	GST		10	0	–
Austria	MwSt		20	10, 12	–
– Jungholz and Mittelberg	MwSt		19	10, 12	–
Azerbaijan	VAT		18	–	–
Bahamas	no turnover tax		–	–	–
Bahrain [3]	no turnover tax		–	–	–
Bangladesh	VAT [4]		15	0-9	20-350 [5]
Barbados	VAT		17.5	0, 7.5	–
Belarus	VAT		20	0.5, 10	–
Belgium	BTW/TVA		21	0, 6, 12	–
Belize	GST		12.5	0	–
Benin	TVA		18	0	–
Bermuda	no 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 turnover tax		–	–	–
Brunei Darussalam	no turnover tax		–	–	–
Bulgaria	VAT		20	7 [8]	–
Burkina Faso	TVA		18	–	–
Burundi	TVA		18	–	–
Cambodia	VAT		10	–	–
Cameroon	VAT/TVA		19.25	–	–
Canada [9]			Federal tax	Prov. tax	
– Alberta	GST		5	–	–

– British Columbia <sup>[10]</sup>	HST		12	–	–	–
– Manitoba	GST	PST	5	7	–	–
– New Brunswick	HST		13 <sup>[11]</sup>	–	–	–
– Newfoundland and Labrador	HST		13 <sup>[11]</sup>	–	–	–
– Northwest Territories	GST		5	–	–	–
– Nova Scotia	HST		13 <sup>[11]</sup>	–	–	–
– Nunavut	GST		5	–	–	–
– Ontario	HST		13 <sup>[11]</sup>	–	–	–
– Prince Edward Island	GST	PST	5	10.5 <sup>[12]</sup>	–	–
– Quebec	GST + QST		5	8.925 <sup>[13]</sup>	–	–
– Saskatchewan	GST	PST	5	5	–	–
– Yukon Territory	GST		5	–	–	–
Cape Verde	IVA		15		6	–
Cayman Islands		no turnover tax	–		–	–
Central African Republic	TVA		19		–	–
Chad	TVA		18		–	–
Chile	IVA		19		–	–
China (People's Rep.)	VAT		17 <sup>[14]</sup>		13	–
		Business Tax	5		3	20 <sup>[15]</sup>
Colombia	VAT		16		0, 1.6, 10	20, 25, 35
Comoros		Consumption Tax			0, 3, 5, 10	
Congo (Rep.)	TVA		18.9		5	–
Congo (Democratic Republic) <sup>[16]</sup>		Turnover Tax			0, 3, 6, 9, 13, 15, 18, 30	
Cook Islands	VAT		12.5		–	–
Costa Rica	IGV		13		5, 10	–
Croatia	VAT		23		0, 10	–

Cuba		ISV	2.5, 5, 7.5, 10, 15, 20, 25		
Cyprus	VAT		15	0, 5, 8	–
Czech Republic	VAT		20	10	–
Denmark	MOMS		25 <sup>[17]</sup>	0	–
Djibouti	TVA		7	0	–
		Consumption Tax	5, 8, 10, 20, 33 <sup>[18]</sup>		
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, 8, 13	–
France	TVA		19.6	2.1, 5.5	–
– Corsica	TVA		0.9, 2.1, 8, 13		
– DOM (excl. F. Guyane)	TVA		8.5	1.05, 1.75, 2.1	–
French Polynesia	VAT <sup>[19]</sup>		16 (goods) 10 (services)	5	–
Gabon	TVA		18	0, 10	–
Gambia		Sales Tax	15	–	20 <sup>[20]</sup>
Georgia	VAT		18	–	–
Germany	MwSt		19	7	–
Ghana	VAT		12.5	0	–

Gibraltar	no turnover tax		–	–	–
Greece	VAT		23	6.5, 13	–
– Greek Departments			16	5, 9	–
Grenada	Consumption Tax		15	7.5, 10	20
Guadeloupe and Martinique	VAT		19.5	2.1, 5.5	–
Guam		Sales Tax	4	–	–
Guatemala	IVA		12	0	–
Guernsey <sup>[21]</sup>	no turnover tax		–	–	–
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 turnover tax		–	–	–
Hungary	VAT		25	5, 18	–
Iceland	VAT		25.5	7	–
India	VAT <sup>[22]</sup>		12.5 <sup>[23]</sup>	0, 1, 4	–
		CST	2 <sup>[24]</sup>	0	4-10
		State Sales Tax		0-20	
		Services Tax	10.3 <sup>[25]</sup>	–	–
Indonesia	VAT (PPn)	Sales Tax (PPn BM) <sup>[26]</sup>	10	–	20, 30, 40, 50, 75
Iran	VAT		1.5 <sup>[27]</sup>	–	12, 20
Iraq	no turnover tax		–	–	–
Ireland	VAT		21	0, 4.8, 13.5	–
Israel	VAT		16	0	–
Italy	IVA		20	0, 4, 10	–
Ivory Coast	TVA		18	–	–

Jamaica	GCT		17.5	0, 10	20 <sup>[28]</sup>
Japan	Shohizei (CT)		5 <sup>[29]</sup>	–	–
Jersey	GST		3	0	–
Jordan		Sales Tax	16	0, 4, 8	20
Kazakhstan	VAT		12	0	–
Kenya	VAT		16	0	–
Kiribati		Copra Tax	0-10		–
Korea (DPRK) (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 <sup>[3]</sup>	no turnover tax		–	–	–
Kyrgyzstan	VAT		12	0	–
Laos	VAT		10	0	–
Latvia	VAT		22	12	–
Lebanon	VAT		10	0	–
Lesotho	VAT		14	5	15
Liberia	VAT		7	–	–
Libya	no turnover tax		–	–	–
Liechtenstein	VAT		8	2.5, 3.8	–
Lithuania	VAT		21 <sup>[30]</sup>	5 <sup>[31]</sup> , 9 <sup>[32]</sup>	–
Luxembourg	TVA/MwSt		15	3, 6, 12	–
Macau	no turnover tax		–	–	–
Macedonia	VAT		18	5	–
Madagascar	TVA		20	0	–
Malawi	VAT		16.5	0	–
Malaysia <sup>[33]</sup>		Sales Tax	10	5	–
		Service Tax	6	–	–

Maldives <sup>[34]</sup>	no turnover tax		–	–	–
Mali	TVA		18	–	–
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 <sup>[35]</sup>	–
Micronesia	no turnover tax		–	–	–
– Kosrae		Sales Tax	1, 2, 3, 5, 10 (goods)		
			5 (services)	–	–
– Truk		Sales Tax	10, 25		
– Yap		Sales Tax	10	–	–
Moldova	VAT		20	0, 6, 8	–
Monaco	TVA		19.6	2.1, 5.5	–
Mongolia	VAT		10	–	–
Montenegro	VAT		18	0, 5	–
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 turnover tax		–	–	–
Nepal	VAT		13	–	–
Netherlands	BTW		19	6	–
Netherlands Antilles:					
– Bonaire		General Expenditure Tax	8	–	9, 25
– St Eustatius and Saba		General Expenditure Tax	6	–	7, 25
– Curacao	VAT		5	–	–

– St Martin	VAT		3	–	–
New Caledonia		STS	5 (services)	–	–
New Zealand	GST		15	0	–
Nicaragua	IGV		15	–	–
Niger	TVA		19	–	–
Nigeria	VAT		5	0	–
Niue	GST		12.5	–	–
Northern Mariana Islands		Sales Tax	5	–	–
Norway	VAT		25	0, 8, 14	–
Oman <sup>[3]</sup>		Sales Tax		2, 3, 5	–
Pakistan	Sales Tax		17	0, 2	18.5, 21, 25
Palau		no turnover tax	–	–	–
Palestine Autonomous Areas	VAT		14.5	0	–
Panama	ITBM		7	–	10, 15
Papua New Guinea	GST		10	0	–
Paraguay	IVA		10	5	–
Peru	IGV		17 <sup>[36]</sup> + 2	–	–
Philippines <sup>[37]</sup>	VAT		12	0	–
Poland	VAT		23 <sup>[38]</sup>	0, 5 <sup>[39]</sup> , 8 <sup>[40]</sup>	–
Portugal	IVA		23	6, 13	–
– Azores/ Madeira	IVA		16	4, 9	–
Puerto Rico		Sales Tax	5.5 + 1.5	0-1.5	–
Qatar <sup>[3]</sup>		no turnover tax	–	–	–
Romania	VAT		24	5, 9	–
Russia	VAT		18	10	–
Rwanda	VAT		18	0	–
Samoa	VAGST		15	10	–



Sao Tome and Principe		IC	0-149 (goods) 5 (services)		–
Saudi Arabia <sup>[3]</sup>	no turnover tax		–	–	–
Senegal	TVA		18	–	–
Serbia	VAT		18	8	–
Seychelles	GST		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	–
St Lucia	Consumption Tax		5 – 40		
St Vincent and the Grenadines	VAT		15	0, 10	–
Sudan	VAT		15	0	20
Suriname	VAT		10 (goods) 8 (services)	0	25, 50
Swaziland		Sales Tax	14	–	25
Sweden	VAT		25	0, 6, 12	–
Switzerland	MwSt-TVA-IVA		8	2.5, 3.8 <sup>[41]</sup>	–
Syria <sup>[42]</sup>		Sales Tax	10 – 40		
Taiwan	VAT		5	0	–
Tajikistan	VAT		20 <sup>[43]</sup>	0	–
Tanzania	VAT		18	0	–

Thailand	VAT		7	0	–
Timor-Leste		Sales Tax	2.5	–	–
		Service Tax	5	–	–
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 <sup>[44]</sup>		15	0	–
Turks and Caicos Islands	no turnover tax		–	–	–
Tuvalu		Sales Tax	5	0	–
Uganda	VAT		18	0	–
Ukraine	VAT		20	–	–
United Arab Emirates <sup>[3]</sup>	no turnover tax		–	–	–
United Kingdom	VAT		20 <sup>[45]</sup>	0, 5	–
– Isle of Man	VAT		20	0, 5	–
United States:			State tax	Local tax	
– 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	1-3.5	–
– Colorado		Sales Tax	2.9	10-7.1	–
– Connecticut		Sales Tax	6	–	–
– Delaware		Sales 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	0-5	–	–
– Illinois		Sales Tax	6.25	0-4.75	–	–
– 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	–	–	–
– Missouri		Sales Tax	4.225	0.5-6.625	–	–
– Montana		Sales Tax	–	–	–	–
– Nebraska		Sales Tax	5.5	0-1.5	–	–
– Nevada		Sales Tax	6.85	0-1.25	–	–
– New Hampshire		Sales 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	5.75	2-2.5	–	–
– North Dakota		Sales Tax	5	1-2.5	–	–
– Ohio		Sales Tax	5.5	0.75-2.25	–	–
– Oklahoma		Sales Tax	4.5	1-6.5	–	–
– Oregon		Sales Tax	–	–	–	–

– Pennsylvania		Sales Tax	6	0-2	–	–
– Rhode Island		Sales Tax	7	–	–	–
– South Carolina		Sales Tax	6	0-2	–	–
– 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	–	–	–
– Wisconsin		Sales Tax	5	0-0.6	–	–
– Wyoming		Sales Tax	4	0-2	–	–
US Virgin Islands	no 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 turnover tax		–		–	–
Yemen		Sales Tax	5		0	–
Zambia	VAT		16		0	–
Zimbabwe	VAT		15		0	–

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**Editors of the *International VAT Monitor*.**

1. In Aruba, exports are not zero rated.
2. In Aruba, the rate of 1% applies to exports only.
3. In Bahrain, 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 4 million and, thus, fall outside the scope of VAT. The rate of turnover tax is 4%, and the tax on inputs 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 good or service price; 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 interstate supplies.
8. In Bulgaria, the reduced rate of 7% will be increased to 9%, with effect from 1 April 2011.
9. Throughout Canada, the federal GST rate is 5%. In five provinces, the federal government collects harmonized sales tax of 12%, 13% or 15% and transfers the provincial portion to the province: British Columbia (7% provincial portion), Ontario (8%), New Brunswick (8%), Newfoundland and Labrador (8%) and Nova Scotia (10%). Quebec imposes a provincial VAT called the Quebec sales tax (QST). 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 territories have no provincial sales tax so only the 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.
10. 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 (harmonized sales tax) instead of a provincial retail sales tax imposed primarily on goods. British Columbia will have a referendum on 24 September 2011 on whether to repeal the HST and revert to the pre-July 2010 system of the GST plus a 7% retail sales tax. The government has promised to implement the results of the referendum.
11. In New Brunswick, Newfoundland and Labrador, and Ontario, 8 percentage points of the 13% are collected by the federal government on behalf of the provinces under a broad-based VAT (harmonized sales tax). The same applies in Nova Scotia, where it is 10 percentage points of the 15%.
12. In Prince Edward Island, a provincial tax rate of 10% applies to the taxable amount, inclusive of 5% federal GST, which means that the effective rate is 10.5% ( $10\% \times 1.05$ ) of the taxable amount, exclusive of GST.
13. In Quebec, a provincial tax rate of 8.5% applies to the taxable amount, inclusive of 5% federal GST, which means that the effective rate is 8.925% ( $8.5\% \times 1.05$ ) of the taxable amount, exclusive of GST. From 1 January 2012, the provincial tax rate will be increased to 9.5%, and the effective rate will then be 9.975% ( $9.5\% \times 1.05$ ).
14. In China, VAT is imposed on the supply of tangible goods and specified services. Small companies are subject to a VAT rate of 3% and they are not entitled to deduct input VAT.
15. 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%.
16. In Congo, pursuant to Ordinance Law No. 10/001 of 20 August 2010 a value added tax system will replace the current turnover tax on 1 January 2012. The standard rate will be 16%, and exports will be zero rated.
17. 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%.
18. In Djibouti, where supplies are subject both VAT (at the rate of 7%) and consumption tax, the rate of the latter tax is reduced by 7 percentage points.
19. In French Polynesia, exports of goods and services are exempt from VAT, not zero rated.
20. In Gambia, the rate of 20% applies to telecommunications services.
21. In Guernsey, the government is considering the introduction of a goods and services tax.
22. In India, VAT at the state level was introduced in a majority of states on 1 April 2005. Gradually, the other states 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.
23. In India, several states have proposals to increase their standard rates of 12.5% to 13.5% or 14.5%.
24. 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.
25. 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  $2\% \times 10\% = 0.2\%$ ) and a secondary and higher education cess of 1% of the tax ( $1\% \times 10\% = 0.1\%$ ).
26. In Indonesia, in addition to VAT of 10%, a sales tax is imposed on deliveries and imports of luxury goods at rates ranging from 10% to 75%.
27. In Iran, all goods and services that are subject to VAT (at the rate of 1.5%) are also subject to an additional levy of 1.5%. The levy is treated in the same way as VAT.
28. In Jamaica, only telephone services are subject to GCT at the rate of 20%. Motor vehicles are subject to GCT at rates up to 113.95%.
29. In Japan, the rate of 5% includes 1% local tax.
30. In Lithuania, the government and social partners signed a National Agreement which entails an increase of the standard rate from 21% to 23%.
31. In Lithuania, the reduced rate of 5% applies until 31 December 2011 to pharmaceuticals and medicinal products the costs of which are reimbursed, in part or in full.
- 32.

- In Lithuania, the reduced rate of 9% applies, until 31 December 2011, to heating of residential property and to hotel and special accommodation services, and without limitation to books and non-periodic publications.
33. 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 implementation has currently been postponed indefinitely.
34. In the Maldives, GST is envisaged to commence in the course of 2011.
35. In Mexico, the rate of 11% applies in the frontier zones.
36. In Peru, the standard rate of 17% will be reduced to 16%, with effect from 1 March 2011.
37. In Philippines, the house of representatives proposed to replace the current VAT by a value simplified tax (VAST). The VAST will be a turnover tax, imposed at a standard rate of 6%.
38. In Poland, depending on the economic situation, the standard rate of 23% may be increased to 24% from 1 January 2012, and to 25% from 1 January 2013.
39. In Poland, depending on the economic situation, the reduced rate of 5% may be increased to 6% from 1 January 2012, and to 7% from 1 January 2013.
40. In Poland, depending on the economic situation, the reduced rate of 8% may be increased to 9% from 1 January 2012, and to 10% from 1 January 2013.
41. In Switzerland, the reduced rate of 3.8% applies to the provision of accommodation.
42. In Syria, the authorities anticipate that VAT will be introduced at a standard rate of 10%. Other rates might be applied to certain categories of products and basic foodstuffs would be exempt.
43. In Tajikistan, the president instructed the government to consider a reduction of the standard rate from 20% to 18%.
44. In Turkmenistan, certain exports to the CIS countries are not zero rated.
45. In the United Kingdom, the standard rate of 20% (previously 17.5%) applies from 4 January 2011.