

Global indirect tax rates

Africa

Algeria	Standard rate: 19% Other: 9%, 0%
Botswana	Standard rate: 12% Other: 0%
Burkina Faso	Standard rate: 18% Other: 0%
Cote d'Ivoire	Standard rate: 18% Other: 9%, 0%
Ethiopia	Standard rate: 15% Other: 0%
Gabon	Standard rate: 18% Other: 10%, 5%, 0%
Ghana	Standard rate: 17.5% Other: 3%, 0%
Guinea	Standard rate: 18% Other: 0%
Republic of Kenya	Standard rate: 16% Other: 0%
Mali	Standard rate: 18% Other: 17%, 5%, 0%
Mauritius	Standard rate: 15% Other: 0%
Morocco	Standard rate: 20% Other: 14%, 10%, 7%, 0%
Mozambique	Standard rate: 17% Other: 5%, 0%
Niger	Standard rate: 19% Other: 5%, 0%
Nigeria	Standard rate: 5% Other: 0%
Rwanda	Standard rate: 18% Other: 0%
Senegal	Standard rate: 16% Other: 0%
South Africa	Standard rate: 15% Other: 0%
Uganda	Standard rate: 18%
Zambia	Standard rate: 16% Other: 0%
Zimbabwe	Standard rate: 15% Other: 0%

Americas

Argentina	Standard rate: 21% Other: 27%, 10.5%, 5%, 2.5%
Aruba	Standard rate: 6%
The Bahamas	Standard rate: 12% Other: 0%
Belize	Standard rate: 12.5% Other: 0%
Bolivia	Standard rate: 13%
Brazil	Standard rate: 17%, 18% or 20% Other: 0%-365%, 2%-5% (other multiple rates also apply)
British Virgin Islands	Does not currently levy any VAT, GST or sales tax
Canada	Standard rate: 5% Other: 0%
Caribbean Netherlands	
Bonaire	Standard rate: 8% (goods), 6% (services) Other: 25%, 7%, 0%
Saba and Sint Eustatius	Standard rate: 6% (goods), 4% (services) Other: 18-30%, 5%, 0%
Cayman Islands	Does not currently levy any VAT, GST or sales tax
Chile	Standard rate: 19%
Colombia	Standard rate: 19% Other: 5%, 0%

Costa Rica	Standard rate: 13% Other: 5%, 0%
Curaçao	Standard rate: 6% Other: 9%, 7%, 0%
Dominican Republic	Standard rate: 18% Other: 16%
El Salvador	Standard rate: 13%
Mexico	Standard rate: 16% Other: 0%
Nicaragua	Standard rate: 15% Other: 0%
Puerto Rico	Standard rate: 11.5% Other: 4%
Saint Lucia	Standard rate: 12.5% Other: 10%, 0%
Sint Maarten	Standard rate: 6% Other: 0%
Trinidad and Tobago	Standard rate: 12.5% Other: 0%
United States	Sales tax rates vary across the country, from 0% to over 13%
Uruguay	Standard rate: 22% Other: 10%, 0%

Middle East

Bahrain	Does not currently levy any VAT, GST or sales tax
Iraq	Does not currently levy any VAT, GST or sales tax
Kuwait	Does not currently levy any VAT, GST or sales tax
Oman	Does not currently levy any VAT, GST or sales tax
Qatar	Does not currently levy any VAT, GST or sales tax
Kingdom of Saudi Arabia	Standard rate: 5% Other: 0%
United Arab Emirates	Standard rate: 5% Other: 0%

Europe

Albania	Standard rate: 20% Other: 6%, 0%
Armenia	Standard rate: 20% Other: 0%
Austria	Standard rate: 20% Other: 10%, 13%
Azerbaijan	Standard rate: 18% Other: 0%
Belgium	Standard rate: 21% Other: 12%, 6%, 0%
Bosnia and Herzegovina	Standard rate: 17%
Bulgaria	Standard rate: 20% Other: 9%, 0%
Croatia	Standard rate: 25% Other: 13%, 5%, 0%
Cyprus	Standard rate: 19% Other: 9%, 5%, 0%
Czech Republic	Standard rate: 21% Other: 15%, 10%
Denmark	Standard rate: 25% Other: 5%, 0%
Estonia	Standard rate: 20% Other: 9%

Asia Pacific

Australia	Standard rate: 10% Other: 0%
Cambodia	Standard rate: 10% Other: 0%
China	Standard rate: 16% Other: 3-10%
Hong Kong	Does not currently levy any VAT, GST or sales tax
India	Standard rate: 18% Other: 0%, 0.25%, 3%, 5%, 12%, 18% and 28%
Indonesia	Standard rate: 10% Other: 0%
Japan	Standard rate: 8%
Malaysia	Standard rate: 0%

New Zealand	Standard rate: 15% Other: 0%
Pakistan	Standard rate: 17% (goods), 13-16% (services) Other: 0%
Philippines	Standard rate: 12% Other: 0%
Singapore	Standard rate: 7% Other: 0%
South Korea	Standard rate: 10% Other: 0%
Sri Lanka	Standard rate: 15% Other: 2%
Taiwan	Standard rate: 5% Other: 0% Special rates for specified industries: 1%, 2%, 10/25%
Thailand	Standard rate: 7% Other: 0%
Vietnam	Standard rate: 10% Other: 5%, 0%

Jersey	Standard rate: 5% Other: 0%
Republic of Kazakhstan	Standard rate: 12% Other: 0%
Republic of Kosovo	Standard rate: 18% Other: 8%
Kyrgyzstan	Standard rate: 12% Other: 0%
Liechtenstein	Standard rate: 7.7% Other: 3.7%, 2.5%
Lithuania	Standard rate: 21% Other: 9%, 0%
Luxembourg	Standard rate: 17% Other: 14%, 8%, 3%
Republic of Macedonia	Standard rate: 18% Other: 5%
Malta	Standard rate: 18% Other: 7%, 5%, 0%
Moldova	Standard rate: 20% Other: 8%
The Netherlands	Standard rate: 21% Other: 6%, 0%
Norway	Standard rate: 25% Other: 15%, 12%, 0%
Poland	Standard rate: 23% Other: 8%, 5%
Portugal	Standard rate: 23% Other: 13%, 6% (other rates apply Madeira and Azores)
Romania	Standard rate: 19% Other: 9%, 5%
Russia	Standard rate: 18% Other: 10%, 0%
Serbia	Standard rate: 20% Other: 10%, 0%
Slovakia	Standard rate: 20% Other: 10%
Slovenia	Standard rate: 22% Other: 9.5%
Spain	Standard rate: 21% Other: 10%, 4%
Sweden	Standard rate: 25% Other: 12%, 6%
Switzerland	Standard rate: 7.7% Other: 3.7%, 2.5%
Turkey	Standard rate: 18% Other: 8%, 1%
Ukraine	Standard rate: 20% Other: 7%, 0%
United Kingdom	Standard rate: 20% Other: 5%, 0%
Uzbekistan	Standard rate: 20% Other: 0%