

VAT DUTY RATES

Albania

Duties 0-15%

VAT 20%

Algeria

VAT 7, 17%

Duties 3-40%

TSA1 (Luxuries) 20-110%

Andorra

Duties 1-7% (avg. 3.6%)

VAT 4.5%

Aruba

Duties 0-12% (avg. 3%)

Australia

Duties 0-17.5%

GST2 - 10%

Austria

Duties 3.5-15% (avg. 3.5%)

VAT 20%

Azores (Portugal)

VAT 13%

Import duties may apply

Bahrain, Kingdom of

Balearic Islands (see Spain)

Duties 0-20% (avg. 4.2%)

VAT 21%

Belarus

Duties 20-40%

VAT 20%

Belgium

Duties 3.5-15% (avg. 3.5%)

VAT 12, 21%

VAT DUTY RATES

Bosnia & Herzegovina

VAT 17%

Duties 0-15%

Botswana

Duties 37.5% (65%, motor vehicle)

VAT 12%

Excise Tax 5-35% (luxury goods)

Bulgaria

Duties 5-40%

VAT 7, 20%

Canada

Duties 0-20%

GST 5%

Canary Islands

VAT 0%

IGIC/AIEM5 4.5% (some imports)

Ceuta

VAT 0%

IPSI6 3% (some imports)

Chile

Duties 6-16.5%

VAT 19%

Luxury Tax 50-85%

China

Duties 0-35% (motor vehicles 34.2%)

VAT 17%

Consumption Tax 5-10%

Corsica (France)

VAT 8, 19.6%

Cote d'Ivoire

Duties 0-35%

VAT 18, 20%

VAT DUTY RATES

Croatia

Duties 0-18%

VAT 10, 25%

Motor Vehicles Tax 0- 48%

Curacao

VAT 6%

Excise duties 0-17%

Cyprus

VAT 18%

Duties 0-30%

Czech Republic

Duties 0-20% (avg.)

VAT 15, 21%

Denmark

Duties 5-14%

VAT 25%

Estonia

VAT 20%

Avg. duty rate 5%

Faroe Islands (Denmark)

Duties 0-25%

Finland

Duties 0-35%

VAT 24%

France

Duties 5-17%

VAT 5.5, 19.6%

Germany

Duties 5-17%

VAT 7, 19%

VAT DUTY RATES

Gibraltar

VAT 0%

Duties 12% (avg.)

Vehicles 25-30%

Greece

Duties 5-7% (vehicles higher)

VAT 9, 23%

Greenland (Denmark)

VAT 0%

Import surcharges may apply to raw materials

Guadeloupe (France)

VAT 2.1, 8.5%

Guernsey (United Kingdom)

VAT 0%

Duties 0-22%

Hong Kong

Registration Tax 35-100% (motor vehicles)

GST 0%

Hungary

Duties 0-60% (8% avg.)

VAT 27%

Excise Tax 10-35% (luxury goods)

Iceland

Duties 0-30% (avg. 3.6%)

VAT 7.5%, 25.5%

Excise tax 7-40% (vehicles)

India

VAT 13.5%

Duties 0-40%

Excise Taxes 8-24%

Educational CESS: 3%

Ireland

Duties 5-20% (avg. 3.5%)

VAT 23%

VAT DUTY RATES

Isle of Man (United Kingdom)

VAT 5, 20%
Duties 5-15%

Israel

Purchase Tax 5-90%
Duties 0.8-80%
VAT 18%
Linkage charge (CPI variance)

Italy

Duties 5-20% (avg. 3.5%)
VAT 22%

Ivory Coast see Cote d'Ivoire

Japan

Consumption Tax 5%

Jersey (United Kingdom)

VAT 0%
GST 5%
Duties 0-22%

Latvia

Duties 0-55% (avg. 15%)
VAT 20%

Lebanon

VAT 10%
Duties 0-70% (avg. 15%)

Lesotho (SACU)

Duties 0-40%
VAT 14%

Liechtenstein (Admin by Switz.)

VAT 8%

Lithuania

Duties 0-15%
VAT 21%
Excise Tax 10-100%

VAT DUTY RATES

Luxembourg

Duties 5-14%

VAT 3, 15%

Macao, China

VAT 0%

Consumption Tax 0%

Motor Vehicle Tax 10-55%

Macedonia

Duties 0-30%, average 14.5%

VAT 5% (computer goods, medical goods), 18% (all others)

Excise Tax 5-62%

Madagascar

Duties 5-25%

VAT 20%

Madeira (Portugal)

VAT 22%

Malaysia

Duties 0-300% (avg. 8.1%)

GST 5-10%

Malta

VAT 18%

Duties 0-12%

Martinique

VAT 2.1, 8.5%

Mauritius

Duties 0-80%

VAT 15%

Mayotte (France)

VAT 0%

Import duties may apply

Melilla (Spain)

VAT 0%

IPSI 4% (some imports)

VAT DUTY RATES

Mexico

IVA8 10-16%

Miquelon (France)

VAT 0%

Duties 0-5%

Moldova

VAT 20%, reduced rate 8%

Monaco (Admin by France)

VAT 5.5, 19.6%

Duties 5-17%

Mongolia

VAT 10%

General import tariff 5%

Montenegro

VAT 7, 17%

Duties 5% (avg.)

Morocco

Duties 2.5-200% (avg. 10%)

VAT 10, 20%

Namibia (SACU)

Duties 0-85%

VAT 15%

Netherlands

Duties 5-20% (avg. 3.5%)

VAT 6, 21%

New Caledonia (France)

VAT 0%

TBI9 5%

Duties 0-20%

New Zealand

Duties 0-15%

GST 15%

VAT DUTY RATES

Norway

VAT 12-25%

Duties 0-8%

Vehicles 10-60%

Pakistan

GST 15%

Duties 0-30%

Poland

Duties 0-15% (avg. 4.2%)

VAT 7, 23%

Portugal

Duties 0-15% (avg. 4.2%)

VAT 23%

Puerto Rico (USA)

Import Tax 0-7% (under review)

Reunion Island (France)

VAT 2.1, 8.5%

Duties may apply

Romania

Duties 0-30% (avg. 11.7%)

VAT 24%

Russia

Duties 5-20% (avg. 14%)

VAT 18%, 10%

Excise Tax 20-570%

Senegal

Customs Duties 0-20%

VAT 18%

Excise tax 0-50%

Serbia

Duties 0-30% (avg. 9.4%)

VAT 20%

Excise tax 5-70%

VAT DUTY RATES

Singapore

GST 7%

Import Tax 0-1%

Vehicle tax 0-30%

Slovakia

Duties 0-15% (avg. 4.2%)

VAT 10, 20%

Slovenia

Duties 0-20% (avg. 4.2%)

VAT 8.5, 22%

South Africa

Duties 0-40% (avg. 20%)

Excise Tax 5-10% (incl. vehicles)

VAT 14%

South Korea

Duties 7.9% (avg.)

VAT 10%

Excise tax 15-100% (luxury items, electric goods)

Spain

Duties 0-20% (avg. 4.2%)

VAT 21%

Sri Lanka

Duties 5-35%,

Motor vehicles 25%

VAT 12%

St. Barthelemy (France)

VAT 2.1, 8.5%

St. Martin (French Side)

VAT 2.1, 8.5%

St. Pierre (France)

VAT 0%

Duties 0-5%

VAT DUTY RATES

Swaziland (SACU)

Sales tax (VAT) 14%

Duties 0-40%

Sweden

Duties 2-14% (avg. 4.2%)

VAT 25%

Switzerland

Duties 3.2% (avg.)

VAT 8%, 2.4%

Statistical/Environmental Tax 3% (Co2 Emissions)

Tahiti (France)

VAT 2,4,6%

Taiwan

Duties 2-60% (avg. 8.2%)

VAT 5%

Tasmania (Australia)

GST 10%

Duties 0-17.5%

Thailand

Duties 0-45%

VAT 7%

Excise Tax 25-80% (luxury goods)

Tunisia

Duties 10-43% (avg. 34%, reduction to 25% considered)

VAT 18, 12 and 6% (most goods 18%)

Luxury Tax 10-700%

Customs Formality Fee 3%

Turkey

Duties 0-20% (avg. 5%)

VAT 18%

Consumption Tax 7-40% (some luxury items & motor vehicles)

VAT DUTY RATES

Ukraine

Duties 0-20 (avg. 16%)

VAT 20%

Excise tax 0-300% (vehicles and jewelry included)

United Arab Emirates

Duties 4-5%

Motor Vehicles & Boats 5%

United Kingdom

Duties 0-15% (avg. 4.2%)

VAT 20%

United States

Wallis & Futuna (France)

VAT 2-6%

The above information has been gathered from several public sources and is considered to be accurate at the time of compilation. These figures are subject to change and it is the responsibility of the exporter to consult with the customs authorities of the importing nations to confirm their accuracy.

- (1) TSA – Tax Specific Additional
- (2) GST – Goods and services tax
- (3) HST – Harmonized sales tax
- (4) QST – Quebec sales tax
- (5) IGIC – General indirect tax of the Canary Islands
- (6) IPSI – General indirect tax (Ceuta & Melilla)
- (7) IVA – Value added tax (Mexico)
- (8) TBI – Import tax (New Caledonia)

July 10, 2012 - Source: United States Council for International Business