

Current and Historical VAT Rates

Date Effective From	Standard Rate (%)	Reduced Rate (%)	Second Reduced Rate (%)	Farmers' flat-rate addition (%)	Livestock (%)
01-Jan-17	23%	13.5%	9% *Note 1	5.4%	4.8%
01-Jan-15	23%	13.5%	9%	5.2%	4.8%
01-Jan-14	23%	13.5%	9%	5.0%	4.8%
01-Jan-13	23%	13.5%	9%	4.8%	4.8%
01-Jan-12	23%	13.5%	9%	5.2%	4.8%
01-Jul-11	21%	13.5%	9%	5.2%	4.8%
01-Jan-10	21%	13.5%		5.2%	4.8%
01-Dec-08	21.5%	13.5%		5.2%	4.8%
01-Jan-07	21%	13.5%		5.2%	4.8%
01-Jan-05	21%	13.5%		4.8%	4.8%
01-Jan-04	21%	13.5%		4.4%	4.4%
01-Jan-03	21%	13.5%		4.3%	4.3%
01-Mar-02	21%	12.5%		4.3%	4.3%
01-Jan-01	20%	12.5%		4.3%	4.3%
01-Mar-00	21%	12.5%		4.2%	4.2%
01-Mar-99	21%	12.5%		4%	4%
01-Mar-98	21%	12.5%		3.6%	3.6%
01-Mar-97	21%	12.5%		3.3%	3.3%
01-Mar-96	21%	12.5%		2.8%	2.8%
01-Mar-93	21%	12.5%		2.5%	2.5%
01-Mar-92	21%	16%	12.5%	2.7%	2.7%
01-Mar-91	21%	12.5%		2.3%	2.3%
01-Mar-90	23%	10%		2.3%	2.3%
01-Mar-89	25%	10%	5%	2%	2%
01-Mar-88	25%	10%	5%	1.4%	1.4%
01-May-87	25%	10%		1.7%	1.7%
01-Mar-86	25%	10%		2.4%	2.4%
01-Mar-85	23%	10%		2.2%	2.2%
01-May-84	35%	23%	5%,8%,18%	2%	2%
01-Jul-83	35%	23%	5%,18%	2%	2%
01-May-83	35%	23%	5%,18%	2.3%	2.3%
01-Mar-83	35%	23%	5%,18%	2.3%	2.3%
01-May-82	30%	18%		1.8%	1.8%
01-Sep-81	25%	15%		1.5%	1.5%
01-May-80	25%	10%		1%	1%
01-Mar-79	20%	10%		1%	1%
01-Mar-76	20%	10%		*Note 2	*Note 2
01-Mar-75	19.5%	6.75%		*Note 3	*Note 3
03-Sep-73	19.5%	6.75%		1%	1%
01-Nov-72	16.37%	5.26%		1%	1%

*Note 1: From 01 January 2019, applies only to newspaper publications, electronically supplied publications and sporting facilities. Tourism activities are subject to 13.5% VAT rate from 01 January 2019.

*Note 2: Discontinued

*Note 3: Suspended in relation to live cattle

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