

VAT rate applied to live plants.

Situation at January 2015.

Country	Rate for ornamental plants (%)	Standard Reduced Super reduced	Rate for fruit trees (%)	Rate for forest trees (%)	Flat-rate compensation % for small farmers	Standard rate (%)
Austria	10	R	10			20
Belgium	6	R	6	6		21
Bulgaria	20	S	20	20	-	20
Croatia	25	R	25			25
Cyprus	19	S	5			19
Czech Rep.	15	R	15			21
Denmark	25	S	25			25
Estonia	20	S	20			20
Finland	24	S	14			24
France	10	R	10			20
Germany	7	R	7	7		19
Greece	13	R	13			23
Hungary	27	S	27			27
Ireland	13.5	R	0		5	23
Italy	10	R	10	10		22
Latvia	21	S	21			21
Lithuania	21	S	21			21
Luxembourg	6	R	3			15
Malta	18	S	18			18
Netherlands	6	R	6	6		21
Norway (non-EU)	25	S	25			25
Poland	8	R	8			23
Portugal	6	R	6	6		23
Romania	24	S	24			24
Serbia (non-EU)	10	R	10	10	-	20
Slovakia	20	S	20			20
Slovenia	9.5	R	9.5			22
Spain	10	R	10	10	12	21
Sweden	25	S	25	25		25
Switzerland (non-EU)	2.5	R	2.5	2.5		8
United Kingdom	20	S	0	20		20