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EIBF - 2026 VAT rates on all book types across Europe									
Country	Standard VAT rate	Printed book	E-book	Physical audiobook (with CD/DVD or other physical support)	Audiobook download	Physical dramatized version audiobook	Dramatized version audio book as download	Exceptions (advertising, adult, music etc.) and further comments	Subscription or streaming services
Austria	20%	10%	10% VAT rate on e-books	10% reduced VAT rate for standard audiobooks, whether physical or as download	10% reduced VAT rate for standard audiobooks, whether physical or as download	10% VAT rate on all audiobook formats. Only exception is for electronic publications which consist entirely or predominantly of video or music content.	10% VAT rate on all audiobook formats. Only exception is for electronic publications which consist entirely or predominantly of video or music content.	Reduced VAT rate of 10% also applies to printed and digital magazines and newspapers. Reduced VAT rate does not apply to electronic publications which consist entirely or essentially of video or music content or serve advertising purposes.	10% if a platform offers only audiobooks while generic digital streaming platforms have a standard rate of 20% VAT. Additionally, a 5% digital services tax on online advertising may apply.
Belgium	21%	6%	Reduced VAT rate of 6% for digital and audio publications (apart from mainly or exclusively musical content)	6% reduced VAT rate for audiobooks	6% reduced VAT rate	No further specifications, presumably also 6% reduced VAT rate.	No further specifications, presumably also 6% reduced VAT rate.	Full VAT rate for publications consisting exclusively or mainly of advertising material and publications consisting exclusively or mainly of video content or listenable music	Rates for audiobook subscriptions remain at 6% while the general VAT rate of 21% is applied to other digital streaming services
Bulgaria	20%	As of 1st January 2023, reduced VAT rate of 9% for books has been made permanent. 9% VAT applies to: - the supply of books on physical media or electronically or both (including textbooks, reference books and study sets, children's illustrated, drawing or coloring books, printed or handwritten sheet music editions) - periodical printed works: newspapers and magazines, on physical media or carried out electronically or both, other than publications which are wholly or mainly intended for advertising and consist wholly or mainly of video content or audio-musical content.	As of 1st January 2023, reduced VAT rate of 9% for books (including e-books and audiobooks) has been made permanent	As of 1st January 2023, reduced VAT rate of 9% for books (including e-books and audiobooks) has been made permanent	Presumably also 9% reduced VAT rate. Further specifications to the new law may come.	Presumably also 9% reduced VAT rate. Further specifications to the new law may come.	Presumably also 9% reduced VAT rate. Further specifications to the new law may come.	Excluded from the reduced VAT rate of 9% are those publications wholly or mainly intended for advertising and those which consist wholly or mainly of video content or audio-musical content	Presumably, rates for audiobook subscriptions remain at 9% while the general VAT rate of 20% is applied to other digital streaming services
Croatia	25%	5%	5% reduced VAT rate on e-books and audiobooks	No specification on format of audiobooks, so presumably 5% on all formats	No specification on format of audiobooks, so presumably 5% on all formats	No specification on format of audiobooks, so presumably 5% on all formats	No specification on format of audiobooks, so presumably 5% on all formats	Reduced VAT rate does not apply to those books which contain wholly or mostly advertisements or are used for advertising and other than those which are wholly or they mostly consist of videos or music content. 13% VAT rate on newspapers (other than daily published newspapers with less than 50% advertising content); periodicals (magazines other than science periodicals with less than 50% advertising content). 5% VAT rate on daily newspapers (with less than 50% advertising content) and scientific periodicals .	Presumably, rates for audiobook subscriptions remain at 5% while the general VAT rate of 25% is applied to other digital streaming services
Cyprus	19%	3% reduced VAT rate	3% reduced VAT rate	19%	19%	19%	19%	The reduced tax rate applies to books, newspapers, magazines and similar products whether provided on a physical and/or electronic form. The reduced tax rate excludes advertising material and publications consisting mainly of video or audio. The standard VAT is also applied to diaries, posters, and stationery items.	19%
Czechia	21%	0%	0%	0%	0%	0%	0%	From 2024, the reduced VAT rates of 10% and 15% will now be combined into a single 12% rate, affecting primarily news publications: VAT on printed newspapers to increase from 10% to 12% and VAT for printed magazines reduced to 12%	Presumably, rates for audiobook subscriptions remain at 0% while the general VAT rate of 21% is applied to other digital streaming services
Denmark	25%	Standard VAT rate of 25% for printed and electronic books <u>Update</u> . From 1 July 2026, the VAT rate for printed and electronic books is expected to drop to 0%	Standard VAT rate of 25% for printed and electronic books <u>Update</u> . From 1 July 2026, the VAT rate for printed and electronic books is expected to drop to 0%	Standard VAT rate of 25% for audiobooks <u>Update</u> . From 1 July 2026, the VAT rate for audiobooks is expected to drop to 0%	Standard VAT rate of 25% for audiobooks <u>Update</u> . From 1 July 2026, the VAT rate for audiobooks is expected to drop to 0%	Standard VAT rate of 25% for audiobooks <u>Update</u> . From 1 July 2026, the VAT rate for audiobooks is expected to drop to 0%	Standard VAT rate of 25% for audiobooks <u>Update</u> . From 1 July 2026, the VAT rate for audiobooks is expected to drop to 0%	0% VAT rate on newspapers (including newspapers delivered electronically) and journals, published more than once a month.	Presumably, rates for audiobook subscriptions remain at 0% (from 1 July 2026) while the general VAT rate of 25% is applied to other digital streaming services

Country	Standard VAT rate	Printed book	E-book	Physical audiobook (with CD/DVD or other physical support)	Audiobook download	Physical dramatized version audiobook	Dramatized version audio book as download	Exceptions (advertising, adult, music etc.) and further comments	Subscription or streaming services
Estonia	<u>Update:</u> From 1 July 2025, the standard rate of VAT in Estonia is 24% instead of 22%	Reduced VAT rate of 9% for books and study literature, both on physical media and electronically, except for teaching aids	9%	9%	9%	9%	9%	Reduced VAT rate for books will apply regardless of the medium in which the book or study literature is published. Publications on physical media, in addition to printed publications, are audiobooks that are recorded on a CD or other physical medium and which contain the same textual information as a printed or electronic book. A publication on other physical media or an electronic publication is subject to a reduced VAT rate, provided that it does not differ from the printed publication other than in some of the elements specific to that format, such as the use of a search engine and bookmarking. It is important that the electronic publication is as similar as possible to the printed publication. To apply the discount rate to an electronic publication, it is not necessary to have a printed version issued. If the electronic publication has not been published in printed form, the discount rate is entitled to apply if it does not contain such supplements that are not specific to the book, eg include computer games. The rate of VAT on press publications, both on a physical medium and published electronically, is 0% instead of the previous 9%. Newspapers and periodicals containing mainly advertisements or personal announcements or erotic/pornographic material are subject to 20%.	Presumably, rates for audiobook subscriptions remain at 9% while the general VAT rate of 24% is applied to other digital streaming services
Finland	25,5%	<u>Update:</u> As of 1 January 2026, the reduced VAT rate decreased to 13.5% from the previous 14%	<u>Update:</u> As of 1 January 2026, the reduced VAT rate decreased to 13.5% from the previous 14%	<u>Update:</u> As of 1 January 2026, the reduced VAT rate decreased to 13.5% from the previous 14%	<u>Update:</u> As of 1 January 2026, the reduced VAT rate decreased to 13.5% from the previous 14%	<u>Update:</u> As of 1 January 2026, the reduced VAT rate decreased to 13.5% from the previous 14%	<u>Update:</u> As of 1 January 2026, the reduced VAT rate decreased to 13.5% from the previous 14%	Loan by libraries usually out of the scope of VAT. Newspapers and magazines remain at 10% VAT.	The scope of application of the reduced tax rate of 13.5% also covers paid services that provide the right to read or listen to e-books for the duration of the subscription period.
France	20%	Reduced VAT rate of 5,5% applies to books on any type of physical medium and to those provided by downloading, including audio books	Since 2020, reduced VAT rate of 5,5% for all e-books and audiobooks	5,5%	5,5%	5,5%	5,5%	VAT rate for books are further reduced to 2.1% in Corsica, Guadeloupe, Martinique and the island of Réunion. Standard 20% VAT rate applies to books, newspapers and periodicals containing mainly publicity, private advertisements, obscene or pornographic material 2.1% reduced VAT rate on newspapers and periodicals of general interest with a direct connection to current affairs; it also applies to digital press.	Rates for platforms exclusively offering audiobooks remain at 5.5%, while the standard rate of 20% is applied to general digital streaming services, including those Spotify, where audiobooks are a part of the offering amongst other services.
Germany	19%	7% reduced VAT rate for printed books	7% reduced VAT rate for e-books	7% reduced VAT rate on physical audiobooks	7% VAT rate for audiobooks to download (only when read, not for dramatised version, " Hörspiel")	Standard VAT rate of 19%	Standard VAT rate of 19%	Standard VAT rate for books (including e-books) whose content is harmful to minors or predominantly devoted to advertising. 7% reduced VAT rate on newspapers and periodicals (except those containing content harmful to minors and/or more than 50% advertising).	Rates for audiobook subscriptions remain at 7% while the general VAT rate of 19% is applied to other digital streaming services
Greece	24%	6% reduced VAT rate for printed books and picture books for children	6% reduced VAT rate	6% reduced VAT rate	6% reduced VAT rate	Presumably 6% reduced VAT rate	Presumably 6% reduced VAT rate	Reduced VAT rate of 6% also applies to newspapers and periodicals printed, whether or not illustrated or with advertisements.	Rates for audiobook subscriptions remain at 6% while the general VAT rate of 24% is applied to other digital streaming services
Hungary	27%	5% reduced VAT rate	Online e-books excluded from VAT reduction. Standard VAT rate of 27% applies	Reduced VAT rate of 5% for books on other physical means of support	Standard VAT rate of 27%	Reduced VAT rate of 5% for books on other physical means of support	Standard VAT rate of 27%	Reduced VAT rate of 5% also applies to newspapers and periodicals	27%
Ireland	23%	0% VAT rate for printed books and booklets, including atlases, children's picture, drawing and colouring books, books of music and annual publications	From 1st January 2024, a 0% VAT rate will apply to e-books, electronic publication of audiobooks and e-newspapers, compared to previous VAT rate of 9% A 9% reduced VAT rate will still apply to e-periodicals and the electronic publication of: brochures, leaflets and programmes; children's picture, drawing or colouring books; music printed or in manuscript form or maps; hydrographic and similar charts; catalogues, including directories and similar printed matter	From 1st January 2024, 0% VAT applies to audiobooks supplied on physical means of support such as CD-ROMs, cassettes etc.	From 1st January 2024, a 0% VAT rate will apply to e-books, electronic publication of audiobooks and e-newspapers, compared to previous VAT rate of 9%	From 1st January 2024, 0% VAT applies to audiobooks supplied on physical means of support such as CD-ROMs, cassettes etc.	From 1st January 2024, 0% VAT rate will apply to e-books, electronic publication of audiobooks and e-newspapers, compared to previous VAT rate of 9%	In order for a printed book or booklet to qualify for the zero rate, it must meet the following four requirements: 1) It must consist essentially of textual or pictorial matter 2) It must have a distinctive front cover which is devoid of body text. 3) It must comprise not less than four leaves (eight pages) exclusive of the cover, and 4. It must be bound (loose-leaf or otherwise), or stitched or stapled. 9% reduced VAT rate applies to newspapers and periodicals, brochures, leaflets and programmes, catalogues (including directories) and similar printed matter maps, hydrographic and similar charts, and sheet music not in book or booklet form. All other printed matter (books of stationery, calendars, greeting cards, diaries, organizers, yearbooks, planners and similar products, printing of books of stamps etc.) is liable to VAT at the standard rate. Electronic publications wholly or predominantly devoted to advertising and electronic publications which consist wholly or predominantly of audible music or video content are also liable to standard VAT rate.	Presumably, rates for audiobook subscriptions remain at 0% while the general VAT rate of 23% is applied to other digital streaming services
Italy	22%	4% reduced VAT rate for printed books and all other printed publications identified by an ISBN or ISSN	4% reduced VAT rate for electronic publications with an ISBN, including e-books and audiobooks	4% reduced VAT rate for audiobooks	4% reduced VAT rate for audiobooks	4% reduced VAT rate for audiobooks	4% reduced VAT rate for audiobooks	As for Italian legislation, books are to be considered as all publications identified by an ISBN or ISSN code and conveyed through any physical medium or electronic means of communication, with the exclusion of pornographic newspapers and periodicals and catalogues different from those in the information library; printed music editions, printed maps, including printed globes, for which standard VAT rate is applied. An e-book without an ISBN is not considered a book, but a service, and therefore the standard VAT rate of 22% will be applied.	Presumably, rates for audiobook subscriptions remain at 4% while the general VAT rate of 22% is applied to other digital streaming services

Country	Standard VAT rate	Printed book	E-book	Physical audiobook (with CD/DVD or other physical support)	Audiobook download	Physical dramatized version audiobook	Dramatized version audio book as download	Exceptions (advertising, adult, music etc.) and further comments	Subscription or streaming services
Latvia	21%	<p><u>Update:</u> As of 1st of January 2026 the reduced VAT rate will only be applied to books, e-books, and audiobooks of certain languages. This includes: the Latvian state language; the Lithuanian language (the language of the indigenous inhabitants of Latvia); and the official languages of other Member States; including Member States of the European Economic Area, the Swiss Confederation, candidate countries for accession to the EU or in the official languages of the OECD.</p> <p>As of 01/01/2022: further reduced VAT rate of 5% for printed books including textbooks, brochures, booklets, children's picture, drawing and colouring books, printed notes or scripts, maps and hydrographic or similar charts.</p> <p>5% VAT also for press publications, including newspapers, magazines, newsletters and other periodicals</p>	<p><u>Update:</u> As of 1st of January 2026 the reduced VAT rate will only be applied to books, e-books, and audiobooks of certain languages. This includes: the Latvian state language; the Lithuanian language (the language of the indigenous inhabitants of Latvia); and the official languages of other Member States; including Member States of the European Economic Area, the Swiss Confederation, candidate countries for accession to the EU or in the official languages of the OECD.</p> <p>As of 01/01/2022: VAT rate for e-books and audiobooks is reduced to 5%</p>	<p><u>Update:</u> As of 1st of January 2026 the reduced VAT rate will only be applied to books, e-books, and audiobooks of certain languages. This includes: the Latvian state language; the Lithuanian language (the language of the indigenous inhabitants of Latvia); and the official languages of other Member States; including Member States of the European Economic Area, the Swiss Confederation, candidate countries for accession to the EU or in the official languages of the OECD.</p> <p>As of 01/01/2022: VAT rate for e-books and audiobooks is reduced to 5%</p>	<p><u>Update:</u> As of 1st of January 2026 the reduced VAT rate will only be applied to books, e-books, and audiobooks of certain languages. This includes: the Latvian state language; the Lithuanian language (the language of the indigenous inhabitants of Latvia); and the official languages of other Member States; including Member States of the European Economic Area, the Swiss Confederation, candidate countries for accession to the EU or in the official languages of the OECD.</p> <p>As of 01/01/2022: VAT rate for e-books and audiobooks is reduced to 5%</p>	<p><u>Update:</u> As of 1st of January 2026 the reduced VAT rate will only be applied to books, e-books, and audiobooks of certain languages. This includes: the Latvian state language; the Lithuanian language (the language of the indigenous inhabitants of Latvia); and the official languages of other Member States; including Member States of the European Economic Area, the Swiss Confederation, candidate countries for accession to the EU or in the official languages of the OECD.</p> <p>No specification on format of audiobooks, so presumably 5% on all formats.</p>	<p><u>Update:</u> As of 1st of January 2026 the reduced VAT rate will only be applied to books, e-books, and audiobooks of certain languages. This includes: the Latvian state language; the Lithuanian language (the language of the indigenous inhabitants of Latvia); and the official languages of other Member States; including Member States of the European Economic Area, the Swiss Confederation, candidate countries for accession to the EU or in the official languages of the OECD.</p>	<p>12% reduced VAT rate on newspapers and periodicals.</p> <p>Standard VAT rates applies to newspapers and periodicals of erotic and pornographic nature and publications whose thematic content and task is advertising or commercials.</p>	<p>Presumably, rates for audiobook subscriptions remain at 5% while the general VAT rate of 21% is applied to other digital streaming services</p>
Lithuania	21%	<p><u>Update:</u> As of 1 January 2026, the VAT rate for books in Lithuania is being reduced from 9% to 5%. The amendment applies to all books, including textbooks, as well as electronic books and audiobooks, provided they do not consist predominantly of advertising or other non-qualifying content. This also applies to textbooks, exercise books, encyclopedias, dictionaries, reference books, information brochures, photo and reproduction albums, children's picture books, drawing and coloring books, printed or handwritten sheet music, maps, diagrams and drawings, but excluding calendars, notebooks and other similar printed matter.</p>	<p><u>Update:</u> As of 1 January 2026, the reduced VAT rate of 5% from a previous 9% for e-books and electronic non-periodical information publications (incl. textbooks and dictionaries among others)</p>	<p>Standard 21% or reduced 5% in some specific cases:</p> <p>-The reduced VAT rate of 9% does not apply to media, including audio cassettes. However, in case a set of books and cassettes (audio cassettes or CDs) is supplied in the territory of the Republic of Lithuania, the price of which is for one whole item (i.e. the prices of books and cassettes or discs are not indicated separately and it is not possible to indicate them), and the book is considered the main element, then such a set (book + cassette, book + disc) can be subject to a reduced VAT rate of 5%.</p> <p>However, the 5% VAT rate will not be applied if it is realistically possible to divide the price of the supplied set into 2 separate parts, in which case 2 supplies of goods are considered to have taken place, which are taxed at different rates.</p>	Standard 21%	Standard 21% or reduced 5% in some specific cases (provided they are not majority musical/video content)	Standard 21%	<p>The reduced VAT rate of 5% may not be applied to advertising publications or to the supply of calendars, notebooks and other publications of a similar nature. It will also not apply to publications in which all or most of the content consists of music or video.</p> <p>5% reduced VAT rate on printed and electronic newspapers, magazines and periodicals (with the exception of those with erotic or violent content or those that do not comply with professional ethics publications, as well as printed productions in which more than 4/5 of the content is paid advertising).</p>	<p>Lithuania applies a reduced VAT rate of 5% to books, and this reduced rate also applies to audiobooks. Importantly, the same 5% VAT rate is applicable not only to individual audiobook purchases, but also to audiobook streaming and subscription services.</p>
Luxembourg	17%	3% reduced VAT rate on printed and electronic books	3% reduced VAT rate on e-books	3% reduced VAT rate applicable to audiobooks	3% reduced VAT rate applicable to audiobooks	3% reduced VAT rate applicable to audiobooks	3% reduced VAT rate applicable to audiobooks	<p>Reduced VAT rate does not apply to printed or electronic material dedicated exclusively or mainly to advertising; fully or mainly containing video or audible music; with fully or mainly pornographic content</p> <p>3% reduced VAT rate on certain newspapers and periodicals</p> <p>Standard VAT rate may affect book-related products and services.</p>	<p>Presumably, rates for audiobook subscriptions remain at 3% while the general VAT rate of 17% is applied to other digital streaming services</p>
Malta	18%	5% reduced VAT rates for printed books and e-books and audiobooks	5%	5% VAT rate for audiobooks supplied on physical means like CDs and USBs.	5% VAT rate for audiobooks	5% VAT rate for audiobooks supplied on physical means like CDs and USBs	5% VAT rate for audiobooks	<p>5% reduced VAT rate on newspapers and periodicals.</p> <p>The 5% VAT rate does not apply to publications wholly or predominantly devoted to advertising or wholly or predominantly consisting of video content or audible music.</p>	<p>Presumably, rates for audiobook subscriptions remain at 5% while the general VAT rate of 18% is applied to other digital streaming services</p>
Netherlands	21%	9% reduced VAT rate for printed books	9% reduced VAT rate for e-books and audiobooks	9%, including educational CD-ROMs and DVDs	9%	Likely also 9% VAT rate	Likely also 9% VAT rate	<p>21% VAT rate applies to music writing books, notebooks, unfolded printed matter (flat sheets) of which a book can be made, scrapbooks, poetry albums, postcard books sketchbooks, schoolbook lists etc.</p> <p>9% reduced VAT rate on newspapers and periodicals.</p>	<p>In the Netherlands as of 2026, physical and digital books (subscriptions/purchases) remain at the reduced 9% VAT rate, but access to streaming services (like cultural/sports content) generally falls under the standard 21% VAT rate unless specifically categorized as essential media (newspapers, etc.).</p>
Norway	25%	0% VAT rate on all book formats, including printed books	0% VAT rate on all book formats, including e-books	0% VAT rate on all book formats, including audiobooks	0% VAT rate on all book formats, including audiobooks	Likely also 0% VAT rate	Likely also 0% VAT rate	<p>The VAT exemption does not apply to books that are sold together with another type of item and that are part of a common item unit.</p> <p>Photo books, notebooks and advertising printed matter, including printed free of charge and attracts the attention of several companies, an industry or a business's goods or services, are not considered as books.</p> <p>0% VAT for newspapers and electronic news services, periodicals (fagresse). Consumer magazines (skjepspre) are subject to the standard 25% VAT rate</p>	<p>0% for subscription and streaming services that exclusively offer audiobooks</p>
Poland	23%	5% reduced VAT rates for printed books, e-books and audiobooks	Reduced VAT rate of 5% for e-books and audiobooks	Reduced 5% VAT rate for audiobooks on discs, tapes, and other media	Reduced 5% VAT rate for audiobooks	Reduced 5% VAT rate for audiobooks (no further specifications)	Reduced 5% VAT rate for audiobooks (no further specifications)	<p>8% reduced VAT rates for most newspapers and magazines, including e-publications. Regional and/or local periodicals enjoy a 5% reduced VAT rate.</p> <p>Standard VAT rate applicable to electronically supplied publications wholly or predominantly devoted to advertising / wholly or predominantly consisting of video content or audible music</p>	<p>Most streaming and digital services are subject to this 23% rate, books but those that exclusively offer audiobooks benefit from a reduced 5% VAT rate.</p>
Portugal	23%	6% VAT rate for printed books and newspapers, periodicals and magazines	6% reduced VAT rate for e-books and audiobooks	Reduced 6% VAT rate for audiobooks (no format specifications)	Reduced 6% VAT rate for audiobooks (no format specifications)	Reduced 6% VAT rate for audiobooks (no format specifications)	Reduced 6% VAT rate for audiobooks (no format specifications found)	<p>Reduced VAT rates of 5% in Madeira and 4% in Azores.</p> <p>6% reduced VAT rate on certain newspapers and periodicals</p> <p>23% standard VAT rate applies to books, newspapers and periodicals containing mainly publicity, private advertisements, obscene or pornographic material and those publications that consist wholly or predominantly of video or music content</p>	<p>In 2026, Portugal's standard VAT rate remains 23% (mainland) for most services, including streaming (Netflix, Spotify) and many digital products. Books, including e-books and digital publications, benefit from a super-reduced VAT rate of 6% (mainland). Azores and Madeira have lower rates (22% standard, 5% reduced in Madeira, 10% standard in Azores).</p>

Country	Standard VAT rate	Printed book	E-book	Physical audiobook (with CD/DVD or other physical support)	Audiobook download	Physical dramatized version audiobook	Dramatized version audio book as download	Exceptions (advertising, adult, music etc.) and further comments	Subscription or streaming services
Romania	<u>Update:</u> As of 1 August 2025, the standard VAT rate was increased from 19% to 21%.	<u>Update:</u> As of 1 August 2025, the reduced VAT rate for printed books, textbooks newspapers, magazines increased to 11% from the previous 5%	<u>Update:</u> As of 1 August 2025, the reduced VAT rate applied to digital publications (e-books and audiobooks included) increased to 11% from a previous 5%	<u>Update:</u> As of 1 August 2025, the reduced VAT rate applied to digital publications (e-books and audiobooks included) increased to 11% from a previous 5%	<u>Update:</u> As of 1 August 2025, the reduced VAT rate applied to digital publications (e-books and audiobooks included) increased to 11% from a previous 5%	<u>Update:</u> As of 1 August 2025, the reduced VAT rate applied to digital publications (e-books and audiobooks included) increased to 11% from a previous 5%	<u>Update:</u> As of 1 August 2025, the reduced VAT rate applied to digital publications (e-books and audiobooks included) increased to 11% from a previous 5%	Reduced VAT rate not applicable to those books exclusively or mainly for advertising purposes. <u>Update:</u> New 11% reduced VAT rate also applies to newspapers and periodicals	Presumably, rates for audiobook subscriptions remain at 11% while the general VAT rate of 21% is applied to other digital streaming services
Slovakia	From 1 January 2025, the standard VAT rate in Slovakia rose to 23% from the previous 20%	From 1 January 2025, the reduced VAT rate for books, newspapers, magazines and periodicals decreased to 5% from the previous 10%	From 1 January 2025, the reduced VAT rate for books, newspapers, magazines and periodicals decreased to 5% from the previous standard 20% for e-books and audiobooks, regardless of format	From 1 January 2025, the reduced VAT rate for physical audiobooks decreased to 5% from the previous 20%	From 1 January 2025, the reduced VAT rate for books, newspapers, magazines and periodicals decreased to 5% from the previous standard 20% for e-books and audiobooks, regardless of format	From 1 January 2025, the standard VAT rate in Slovakia rose to 23% from the previous 20%	From 1 January 2025, the standard VAT rate in Slovakia rose to 23% from the previous 20%	Reduced VAT rate not applicable to books, brochures, leaflets and similar printed matter, whether or not in single sheets in which advertising alone represents more than 50% of the total product content. The same applies to newspapers, magazines and periodicals, and also to those in which the erotic content individually or together represents more than 10% of the total content of the product. In addition to this, the reduced rate also applies to educational publications approved by the relevant central state administration body (maps, atlases)	Presumably, rates for audiobook subscriptions remain at 5% while the general VAT rate of 23% is applied to other digital streaming services
Slovenia	22%	Reduced VAT rate of 5% for printed books	Reduced VAT rate of 5% for e-books and audiobooks	Reduced 5% VAT rate for audiobooks	Reduced 5% VAT rate for downloadable audiobooks	Reduced 5% VAT rate for audiobooks	Reduced 5% VAT rate for audiobooks	The reduced VAT includes supplies of books, newspapers, periodicals, and other specified publications, on physical media or delivered electronically, or both, including brochures, leaflets and similar material; children's picture books, drawing or colouring books, musical works, printed or in manuscript, maps and hydrographic or similar maps. <u>Exceptions:</u> those that are wholly or mainly for advertising purposes or those that are wholly or mainly constituted by video content or audio music content.	Electronic services, including streaming, generally fall under the standard 22% VAT rate, unless they qualify under specific, reduced-rate cultural, educational, or media categories, meaning that the reduced rate of 5% would apply.
Spain	21%	4% reduced VAT rate for books, newspapers and periodicals, including when they are considered as electronically supplied services, as well as ancillary items which are supplied together with them for a single price	4% VAT rate for e-books	4% VAT rate for audiobooks as well as ancillary items which are supplied together with them for a single price. (For ancillary items that do not benefit from a reduced VAT rate, see exceptions column)	4% VAT rate	4% VAT rate for audiobooks as well as ancillary items which are supplied together with them for a single price	4% VAT rate	Reduced VAT rate is only for books, newspapers and magazines, even when they are considered as services provided by electronic means, which do not contain solely or mainly advertising and do not consist entirely or predominantly of video or audible music content. Ancillary items that do not benefit from a reduced VAT rate are: - Records and cassettes containing exclusively musical works, the market value of which is higher than that of the book, newspaper or magazine with which they are supplied together. - Videocassettes and other similar sound or video magnetic media containing cinematographic films, television programmes or series of fiction or musical works, the market value of which is higher than that of the book, newspaper or magazine with which they are delivered together. - Computer products recorded by any means on the media referred to in the previous points, when they mainly contain programs or applications which are independently marketed on the market. There is no VAT for Canary Islands, Ceuta and Melilla, but other taxes (import and export) apply.	In 2026, Spain maintains a standard 21% VAT rate for most services, including digital streaming (e.g., Netflix, Spotify). However, electronic books (e-books), digital newspapers, and magazines benefit from a reduced rate of 4%, including platforms that exclusively offer these on their interface.
Sweden	25%	6% VAT rate for printed books	6% VAT rate for e-books and audiobooks on all formats	6% VAT rate for audiobooks on all formats	6% VAT rate for audiobooks on all formats	6% VAT rate for audiobooks on all formats	6% VAT rate for audiobooks on all formats	Standard VAT applicable to books that mostly contain music, games, search functions etc.; also printed cards for personal greetings (eg Christmas cards and greeting cards), books which more than half consist of pages intended for cutting, notebooks, exercise books.	The VAT rate for streaming services exclusively offering audiobooks is 6%, while other digital streaming services in Sweden are subject to a standard VAT rate of 25%
Switzerland	8.10%	VAT rate for printed books and electronic books up from 2.5% to 2.6% as of 1st January 2024	VAT rate for printed books and electronic books up from 2.5% to 2.6% as of 1st January 2024	VAT rate for printed books and electronic books up from 2.5% to 2.6% as of 1st January 2024	VAT rate for printed books and electronic books up from 2.5% to 2.6% as of 1st January 2024	VAT rate for printed books and electronic books up from 2.5% to 2.6% as of 1st January 2024	VAT rate for printed books and electronic books up from 2.5% to 2.6% as of 1st January 2024	Reduced VAT rate for books will apply regardless of the medium in which they are published, except if they are published for the purposes of advertising	Presumably, rates for audiobook subscriptions remain at 2.6%, while a rate of 8.1% applies to digital services, including streaming platforms (Netflix, Spotify) and electronic, non-printed, or non-educational content.
UK	20%	0% VAT rate on all printed books	0% VAT rate on e-books since December 2020 However, supplies of e-book readers are standard rated (unless they meet certain conditions and are sold as part of an assistive technology system)	Supplies of audiobooks remain taxable at the standard rate in a physical or digital format	Supplies of audiobooks remain taxable at the standard rate whether supplied in a physical or digital format	Supplies of audiobooks remain taxable at the standard rate whether supplied in a physical or digital format	Supplies of audiobooks remain taxable at the standard rate whether supplied in a physical or digital format	If more than half of an e-publication is devoted to advertising, audio or video content, its supply will be standard rated for VAT purposes.	Presumably, rates for audiobook subscriptions remain at 0% while the general VAT rate of 20% is applied to other digital streaming services.