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| EIBF - 2025 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 |
| 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 <i>not</i> apply to electronic publications which consist entirely or essentially of video or music content or serve advertising purposes. |
| 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 |
| 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 |
| 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 . |

| 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 |
|---------|-------------------|--|---|--|--------------------|---------------------------------------|---|--|
| 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. |
| 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 21% and VAT for printed magazines reduced to 12% |
| Denmark | 25% | Standard VAT rate of 25% for printed and electronic books | 25% | 25% | 25% | 25% | 25% | 0% VAT rate on newspapers (including newspapers delivered electronically) and journals, published more than once a month. |
| Estonia | 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% | <p>Reduced VAT rate for books will apply regardless of the medium in which the book or study literature is published.</p> <p>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 5% instead of the previous 9%. Newspapers and periodicals containing mainly advertisements or personal announcements or erotic/pornographic material are subject to 20%.</p> |
| Finland | 25,5% | 14% | 14% | 14% | 14% | 14% | 14% | Loan by libraries usually out of the scope of VAT. Newspapers and magazines remain at 10% VAT. |
| 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% | <p>VAT rate for books are further reduced to 2,1 % in Corsica, Guadeloupe, Martinique and the island of Réunion.</p> <p>Standard 20% VAT rate applies to books, newspapers and periodicals containing mainly publicity, private advertisements, obscene or pornographic material</p> <p>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.</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 |
|---------|-------------------|--|--|---|--|---|--|--|
| 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). |
| 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. |
| 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 |
| 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 o 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, a 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, organisers, 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. |
| 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. |

| 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 |
|-------------|-------------------|---|---|--|--|---|---|---|
| Latvia | 21% | 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. 5% VAT also for press publications, including newspapers, magazines, newsletters and other periodicals | As of 01/01/22, VAT rate for e-books and audiobooks is reduced to 5% | As of 01/01/22, VAT rate for e-books and audiobooks is reduced to 5% | As of 01/01/22, VAT rate for e-books and audiobooks is reduced to 5% | No specification on format of audiobooks, so presumably 5% on all formats | No specification on format of audiobooks, so presumably 5% on all formats | 12% reduced VAT rate on newspapers and periodicals. Standard VAT rates applies to newspapers and periodicals of erotic and pornographic nature and publications whose thematic content and task is advertising or commercials. |
| Lithuania | 21% | Reduced VAT rate of 9% for printed books and printed non-periodical materials (textbooks, exercise books, encyclopedias, dictionaries, manuals, information brochures, photo and reproduction albums, children's picture books, drawing and colouring books, printed or manuscript notes, maps, diagrams and drawings), excluding calendars, notebooks and other printed matter of a similar nature | As of 1st January 2023, reduced VAT rate of 9% for e-books and electronic non-periodical information publications (incl. textbooks and dictionaries among others) | Standard 21% or reduced 9% in some specific cases: - 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 9%. However, the 9% 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. | Standard 21% | Standard 21% or reduced 9% in some specific cases | Standard 21% | The reduced VAT rate of 9% 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. 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). |
| 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 | 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 3% reduced VAT rate on certain newspapers and periodicals Standard VAT rate may affect book-related products and services. |
| 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 | 5% reduced VAT rate on newspapers and periodicals. 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. |
| 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 | 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. 9% reduced VAT rate on newspapers and periodicals. |

| 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 |
|----------|--|--|--|---|--|--|--|---|
| 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 (<i>fagpresse</i>). Consumer magazines (<i>ukepresse</i>) are subject to the standard 25% VAT rate</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> |
| 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> |
| Romania | 19% | 5% reduced VAT rate for printed books, textbooks newspapers, magazines | Since 2022, reduced VAT rate of 5% also applies to digital publications (e-books and audiobooks included) | Since 2022, reduced VAT rate of 5% also applies to digital publications (e-books and audiobooks included) | Since 2022, reduced VAT rate of 5% also applies to digital publications (e-books and audiobooks included) | Since 2022, reduced VAT rate of 5% also applies to digital publications (e-books and audiobooks included) | Since 2022, reduced VAT rate of 5% also applies to digital publications (e-books and audiobooks included) | <p>Reduced VAT rate not applicable to those books exclusively or mainly for advertising purposes.</p> <p>5% reduced VAT rate on newspapers and periodicals</p> |
| Slovakia | <p><u>Update:</u> From 1 January 2025, the standard VAT rate in Slovakia rose to 23% from the previous 20%</p> | <p><u>Update:</u> From 1 January 2025, the reduced VAT rate for books, newspapers, magazines and periodicals decreased to 5% from the previous 10%</p> | <p><u>Update:</u> 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</p> | <p><u>Update:</u> From 1 January 2025, the reduced VAT rate for physical audiobooks decreased to 5% from the previous 20%</p> | <p><u>Update:</u> 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</p> | <p><u>Update:</u> From 1 January 2025, the standard VAT rate in Slovakia rose to 23% from the previous 20%</p> | <p><u>Update:</u> From 1 January 2025, the standard VAT rate in Slovakia rose to 23% from the previous 20%</p> | <p>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.</p> <p>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)</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 |
|-------------|-------------------|--|---|---|---|--|---|---|
| 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 | <p>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.</p> <p><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.</p> |
| 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 | <p>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.</p> <p>Ancillary items that do not benefit from a reduced VAT rate are:</p> <ul style="list-style-type: none"> - 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. <p>There is no VAT for Canary Islands, Ceuta and Melilla, but other taxes (import and export) apply.</p> |
| 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. |
| 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 |
| 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 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 | 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. |