

Digital Taxes Around the World

2018

Country	VAT	Threshold	Register Procedure	Country	VAT	Threshold	Register Procedure
Albania	20%	None	Tax Agent	Luxembourg	17%	None	VAT MOSS
Australia	10%	AUD 75,000	Online	Malta	18%	None	VAT MOSS
Austria	20%	None	VAT MOSS	Netherlands	21%	None	VAT MOSS
Belarus	20%	None	Tax Agent	New Zealand	15%	NZD 60,000	Tax Agent
Belgium	21%	None	VAT MOSS	Norway	25%	NOK 50,000	Online
Bulgaria	20%	None	VAT MOSS	Poland	23%	None	VAT MOSS
Croatia	25%	None	VAT MOSS	Portugal	23%	None	VAT MOSS
Cyprus	19%	None	VAT MOSS	Romania	19%	None	VAT MOSS
Czech Republic	21%	None	VAT MOSS	Russia	18%	None	Online
Denmark	25%	None	VAT MOSS	Saudi Arabia	5%	SAR 1 million	Online
Estonia	20%	None	VAT MOSS	Serbia	20%	None	Tax Agent
Finland	24%	None	VAT MOSS	Slovakia	20%	None	VAT MOSS
France	20%	None	VAT MOSS	Slovenia	22%	None	VAT MOSS
Germany	19%	None	VAT MOSS	South Africa	14%	ZAR 50,000	Online
Greece	24%	None	VAT MOSS	South Korea	10%	None	Online
Hungary	27%	None	VAT MOSS	Spain	21%	None	VAT MOSS
Iceland	24%	ISK 2,000,000	Online	Sweden	25%	None	VAT MOSS
India	15%	None	Tax Agent	Switzerland	8%	CHF 100,000	Online
Ireland	23%	None	VAT MOSS	Taiwan	5%	NTD 480,000	Tax Agent
Italy	22%	None	VAT MOSS	Turkey	18%	None	Online
Japan	8%	JPY 10 million	Tax Agent	UAE	5%	AED 375,000	Online
Latvia	21%	None	VAT MOSS	United Kingdom	20%	None	VAT MOSS
Lithuania	21%	None	VAT MOSS				