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OECD

英国 VAT 税率表		
Rate 级别	% of VAT 税率	What the rate applies to 适用范围举例
Standard 标准税率	20%	Most goods and services 大多数商品和服务
Reduced rate 低税率	5%	Some goods and services, children's car seats and home energy 部分商品和服务, 如儿童汽车安全椅、家庭能源供给
Zero rate 零税率	0%	Zero rates goods and services, most food and children's clothes 零利率商品和服务, 如大部分食物、童装

19.6% 5.5% 2.1%

19.6%

13% 9% 6%

1994 26

50

50

13%

6%

2016

1. - 2013 04 36
2. 2016 09 20-22
3. 2014 01 7-16
4. OECD , 2017 03 14-19
5. 2016 36
6. : , 2016 4 26 B03
7. : 2016 08 55-56
8. : , 2016 31-32

9. OECD (2016), Consumption Tax Trends 2016: VAT/GST and excise rates, trends and policy issues, OECD Publishing, Paris

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1. 2018 149

2019 64

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2020 41

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