

LIST OF VAT RATES PER COUNTRY WITHIN THE LIVE DMA NETWORK - APRIL 2020

COUNTRY	BE	DE	DK	EE	ES	FI	FR	IT	LT	LV	NL	NO	SE	UK
VAT: GENERAL RATE	21%	19%	25%	20%	21%	24%	20%	22%	21%	21%	21%	25%	25%	20%
VAT: REDUCED RATE (if relevant for live music sector activities)			[ex]* (artists' fees)			14% (catering) 10% (booking agencies)	10% (catering)				9% (artists' fees, catering)		[ex]* (artists' fees)	
VAT: SUPER-REDUCED RATE (if relevant for live music sector activities)							2,1%**							
VAT: CONCERT TICKETS	6% or [ex]*	7% or [ex]*	25% or [ex]*	20%	10%	10%	5,5% or 2,1%**	10%	21% or [ex]*	[ex]	9%	0%	6%	20% or [ex]*

* [ex] = exemption from VAT. Exemption is commonly justified by socio-cultural activities and/or of general interest.

** The French super-reduced 2,1% rate is available for the first 140 representations of a same production. If you can benefit from this super-reduced rate, your VAT on concert tickets is of 2,1% as well. This does not so much apply to live music venues or clubs than to the artistic companies who might perform in a live music scene.

For a more complete overview of VAT rates in the Member States of the EU (July 2019), with notably the rates for alcoholic beverages and night clubs per country, click [here](#).