

LIST OF VAT RATES PER COUNTRY WITHIN THE LIVE DMA NETWORK - JUNE 2021

COUNTRY	BE	DE	CH	DK	EE	ES	FI	FR	IT	LT	LV	NL	NO	PT	SE	TR	UK
VAT: GENERAL RATE	21%	19%	7,7%	25%	20%	21%	24%	20%	22%	21%	21%	21%	25%	23%	25%	18%	20%
VAT: REDUCED RATE (if relevant for live music sector activities)			2,5% (concert tickets)	[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]*	2,5% or [ex]*	25% or [ex]*	20%	10%	10%	5,5% or 2,1%**	10%	21% or [ex]*	[ex]	9%	0%	13% or [ex]*	6%	18%	20% or [ex]*

* [ex] = exemption from VAT

** 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](#).