

Country	VAT rates					Exceptions?	Variations (domestic/cross-border - national bs/importing bs)?	Remarks
	P books	E books	Audio books	Magazines	Newspapers			
Belgium	6	21	21	0	0		?	
Cyprus	5	15	15	5	5		No	
Czech Republic	10	20	20	10	10		No	Further rise in VAT announced in 2011 (12%) and 2012 (17%)
Denmark	25	25	25	25	0		No VAT on sales to customers outside DK	
Finland	23	9	9	23, but 0 if pre-order to home	23, but 0 if pre-order to home			
Germany	7	19	19	7	7		No	
Netherlands	6	19 on downloads, 6 on carriers	6	6	6		No	
Norway	0	25	25	25	ongoing discussions regarding e-newspapers		0% on e-books sold by foreign bs to Norwegian customers; 0% on e-books sold outside EU (will be 25% as of 01/07/11)	As of 1/07/2011, e-books sold by foreign operators to norwegian customers will also be taxed at 25%
Sweden	6	25	6	6	6		No	
Switzerland	2,5	8	8	2,5	2,5	no	No	In 2009, Finance Ministry launched plans for a VAT-rate of 6 % without any exceptions for books, but lot of opposition
UK		17,5 rising to 20 on 04/01/2011	17,5 rising to 20% on 04/01/2011	0	0	Books of plans or drawings for industrial, architectural, engineering, commercial or similar purposes, picture card and stamp albums, stationary	Same rates as for domestic sales	Fear that harmonised taxation of content (e,p) will lead to (reduced) VAT on p-books