

III. Individual Country Results

This Chapter reviews the individual results for each EU-27 Member State, highlighting statistical trends and the most important changes in the particular VAT systems. The results are presented in the following order:

Country	Page
Belgium	21
Bulgaria	22
Czech Republic	23
Denmark	24
Germany	25
Estonia	26
Ireland	27
Greece	28
Spain	29
France	31
Croatia	32
Italy	33
Cyprus	35
Latvia	36
Lithuania	37
Luxembourg	38
Hungary	39
Malta	40
Netherlands	41
Austria	43
Poland	44
Portugal	45
Romania	46
Slovenia	47
Slovakia	48
Finland	49
Sweden	50
United Kingdom	51