

**COMPENSATION PERCENTAGES
APPLIED BY THE MEMBER STATES UNDER THE COMMON FLAT-RATE SCHEME
FOR FARMERS¹**

Member State	Use of flat-rate scheme	Flat-rate compensation percentage
Belgium	Yes	2% (supplies of wood) 6% (all other supplies of goods and services)
Bulgaria	No	
Croatia	No	
Czech Republic	No	
Denmark	No	
Germany	Yes	10.7% (agriculture) 5.5% (forestry)
Estonia	No	
Ireland	Yes	5.4%
Greece	Yes	6%
Spain	Yes	10.5% (livestock and fisheries) 12% (agriculture and forestry)
France	Yes	5.59% (milk, poultry and rabbits, eggs, meat and charcuterie animals, oilseeds, protein crops) 4.43% (other products)
Italy ²	Yes	2% (wood, natural cork) 4% (frogs, fish, crustacean and shellfish, fresh milk for food consumption, packaged for retail and milk products, plants and parts of plants, vegetables and eatable plants, fruit, spices, cereals, algae, oil of olive, cider, wine vinegar, raw tobacco and raw flax) 7.30% (horses, sheep, goat, certain other domestic animals such as rabbits and pigeons, bees and silkworms) 7.50% (poultry) 7.65% (live animals of bovine species) 7.95% (live animals of pork species) 8.30% (certain types of meat)

¹ The purpose of this document is to disseminate information about the VAT compensation percentages applied under the flat-rate schemes for farmers in force in the Member States of the European Union. The information has been supplied by the respective Member States. The Commission cannot be held responsible for its accuracy or completeness, neither does its publication imply any endorsement by the Commission of those Member States' legal provisions.

² Categories of goods to which the respective compensation percentages apply are indicative only and formulated in a summary manner on the basis of the detailed information provided by the Italian authorities.

Member State	Use of flat-rate scheme	Flat-rate compensation percentage
		8.50% (certain types of meat and fat) 8.80% (eggs, honey, wax, fur) 10% (fresh milk not treated for the retail sale) 12.30% (wines of fresh grapes with some exclusions)
Cyprus	Yes	5%
Latvia	Yes	14%
Lithuania	Yes	6%
Luxembourg	Yes	12% (forestry) 12% (crop production, stock farming together with cultivation)
Hungary	Yes	7% 12%
Malta	No	
Netherlands	No	Scheme abolished on 1 January 2018
Austria	Yes	12%
Poland	Yes	7%
Portugal	Yes	6%
Romania	Yes	1% in 2017 4% in 2018 8% as of 2019
Slovenia	Yes	8%
Slovakia	No	
Finland	No	
Sweden	No	
United Kingdom	Yes	4%