

A Guide to VAT in the EU of 25 Countries*

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With adoption of the Sixth EU VAT Directive (77/388/EC), a common European framework for VAT was created in 1977.

Since the Sixth EU VAT Directive has been amended, over twenty times, it has become a complicated piece of legislation and hard to access.

In clear, practical terms, A Guide to VAT in the EU of 25 Countries, explains what the rules set out in the Sixth EU VAT Directive entail in practice and how each of the 25 European Union Member States has implemented these rules.

The contents cover:

- an analysis of the EU VAT rules, following the structure of the Sixth EU VAT Directive;
- country chapters outlining implementation of the rules in each of the 25 Member States (i.e. including implementation in the 10 Member States that joined the EU on 1 May 2004), particularly with respect to the compliance requirements;
- appendices including useful and comprehensive tables of rates, thresholds, etc., as well as a consolidated text of the Sixth Directive (as amended).

Its succinct style makes A Guide to VAT in the EU of 25 Countries a practical, easy-to-use guide for practitioners.

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