Western Europe: Tariffs and Taxes on Computer Hardware and Software

This document was last updated in September 2009
--While we have made the best attempt to list all tariffs and taxes, this list may not be exhaustive. Because tariffs and tax rates are subject to change, please contact the Department of Commerce's Trade Information Center at 1-800-USA-TRADE for the most-up-to-date information on rates in Western Europe.
--Companies should only use this table as a guide to expected charges; in all cases it is prudent to work with a customs broker/freight forwarder for more accurate information. It is also advisable to check with Customs officials in the country to which you are exporting, and if necessary, to get a binding decision in writing prior to shipment.
--This document is intended for use by U.S. companies; other duties and charges may apply for non-U.S. companies.
--The rates listed on this page do not apply to software transmitted electronically.
--Some countries have additional information on customs procedures for IT products (and services) imports, including those related to electronically transmitted software. If the country name is hyperlinked, click for additional information.

Country	Tariff on Computer Hardware (HS 8471)	Tariff on Computer Parts (HS 8473.30)	Tariff on Computer Software (HS 8524[2])	Tariff on Manuals (HS 4901)	Withholding Taxes on Software Royalties	Other Taxes[4]	Date Updated
Austria[1]	0%	0%	0%	0%	0%[3]	20% VAT applied on CIF value + duty	9/2009
Belgium [1]	0%	0%	0%	0%	0%[3]	21% VAT applied on CIF value + duty	9/2009
Denmark [1]	0%	0%	0%	0%	30%[3]	25% VAT applied on CIF value + duty	7/2009
Finland [1]	0%	0%	0%	0%	0%[3]	20.6% VAT applied on CIF value + duty	9/2009
France [1]	0%	0%	0%	0%	0%[3]	19.6% VAT applied on CIF value + duty	7/2009
Germany [1]	0%	0%	0%	0%	0%[3]	19% VAT applied on CIF value + duty	4/2008
Greece [1]	0%	0%	0%	0%	0%[3]	19% VAT applied on CIF value + duty **19%** VAT applied on CIF value plus duty (or 9% if the imported computer programs are for the handicapped)	7/2009
Iceland [1]	0%	0%	0%	0%	The bilateral	24.5% VAT	7/2009

					tax treaty between Iceland and the US states that royalties are to be taxed only in the country they originate in [3]	applied on CIF value + duty	
Ireland [1]	0%	0%	0%	0%	0%[3]	21.5% VAT applied on CIF value + duty	7/2009
Italy [1]	0%	0%	0%	0%	5%[3]	20% VAT applied on CIF value + duty	8/2009
Luxembourg [1]	0%	0%	0%	0%	0%[3]	15% VAT applied on CIF value + duty	9/2009
Netherlands [1]	0%	0%	0%	0%	0%[3]	19% VAT applied on CIF value + duty	8/2009
Norway [1]	0%	0%	0%	0%	0%[3]	25% VAT applied on CIF value + duty	07/2009
Portugal [1]	0%	0%	0%	0%	5%[3]	20% VAT applied on CIF value + duty	07/2009
Spain [1]	0%	0%	0%	0%	10%[3]	16% VAT applied on CIF value + duty	07/2009
Sweden [1]	0%	0%	0%	0%	0%[3]	25% VAT applied on CIF value + duty	08/2009
Switzerland [1]	0%	0%	0%	0%	0%[3]	7.6% VAT applied on CIF value + duty; 3% charge on total customs duty	07/2009
Turkey [1]	0%	0%	0%	0%	10%[3]	15-23% VAT, depending on whether an item is considered a luxury good or an accessory for an existing product	9/2009
United Kingdom [1]	0%	0%	0%	0%	0%[3]	Temporarily reduced by the UK government	7/2009

						from 17.5% to 15% until January 1, 2010. (VAT applied on CIF value + duty)	

European Union

1 This country is a member of the Information Technology Agreement. Click here for more information.

2 Depending on the underlying medium on which it is presented, computer software is classified in one of the following five 10-digit HS numbers: 8523.29.2000, 8523.40.2010, 8523.40.2020, 8523.40.4000, 8523.40.5000

3 This withholding tax rate reflects a bilateral tax treaty with the United States. Click here for more information.

4 Sales taxes are based on a percentage of a predetermined value, if the value on which the tax is applied is known it is indicated. Generally, either the “Cost + Insurance + Freight” value (CIF) or the “Free-On-Board” value (FOB) of the shipment is used to determine the tax obligation. For further information visit the Trade Information Center website. The EU also has a “Taxes in Europe” data base which can be accessed at:
http://ec.europa.eu/taxation_customs/taxation/gen_info/info_docs/tax_inventory/index_en.htm