

VAT on Books



The IPA-FEP Annual Global Report

2018

THE REPORT

For a number of years, the International Publishers Association (IPA) and the Federation of European Publishers (FEP) have questioned our members and conducted desk research into as many countries as possible about the rate of Value Added Tax (VAT) applied to printed books and e-books. For the purposes of this report, we refer only to VAT, although it has various names worldwide, notably 'Goods & Services Tax' (GST) and 'sales tax'.

This year, the IPA and FEP received answers from 134 countries/territories: 42 in Europe, 19 in Asia, 31 in Africa, 21 in Latin America, 13 in the Middle East, 5 in North America, and 3 in Oceania. The USA is excluded because each US State applies an individual sales tax regime.

We asked each stakeholder for their country's:

- Standard VAT rate
- Rate of VAT applied to print books
- Rate of VAT applied to e-books

For the sake of brevity, we will refer to both territories and countries as 'countries'.

KEY DATA IN 2018

1

134 countries appear in this year's report, 32 more than the previous report published in 2016.

2

13 countries (10% of the total reported) **did not have a VAT regime**.

3

Of those countries that do have a VAT regime with a standard rate above 0%, **32 (24%) applied the standard national rate of VAT to printed books**, with Denmark applying the highest rate at 25%. **The consumer pays no VAT on books in 53 countries** (40%) a total which includes a handful of countries where books are VAT exempt (e.g. Bangladesh, Malawi and Uganda). Africa and Latin America led the way in the proportion of countries on those continents that were zero-rating VAT on printed books.

4

68 countries (51%) applied the standard national rate of VAT to e-books, with Hungary applying the highest VAT at 27%, closely followed by Croatia, Denmark, Norway and Sweden (all on 25%). **The consumer pays no VAT on e-books in 37 countries** (27%), a total where countries in Africa and Latin America are again leading the way in zero-rating VAT.

5

77 countries (57%) applied the same VAT rate to print and e-books, with 37 of these (27% of the total) zero-rating both formats. 38 (28%) countries applied a higher rate of VAT to e-books than to print. In 2018, Switzerland aligned its VAT rate for e-books with that of physical books at 2.5%.

6

The average print book VAT was 5.5%, while the average e-book VAT was 11.9%, compared to an average standard VAT of 14.7%.

7

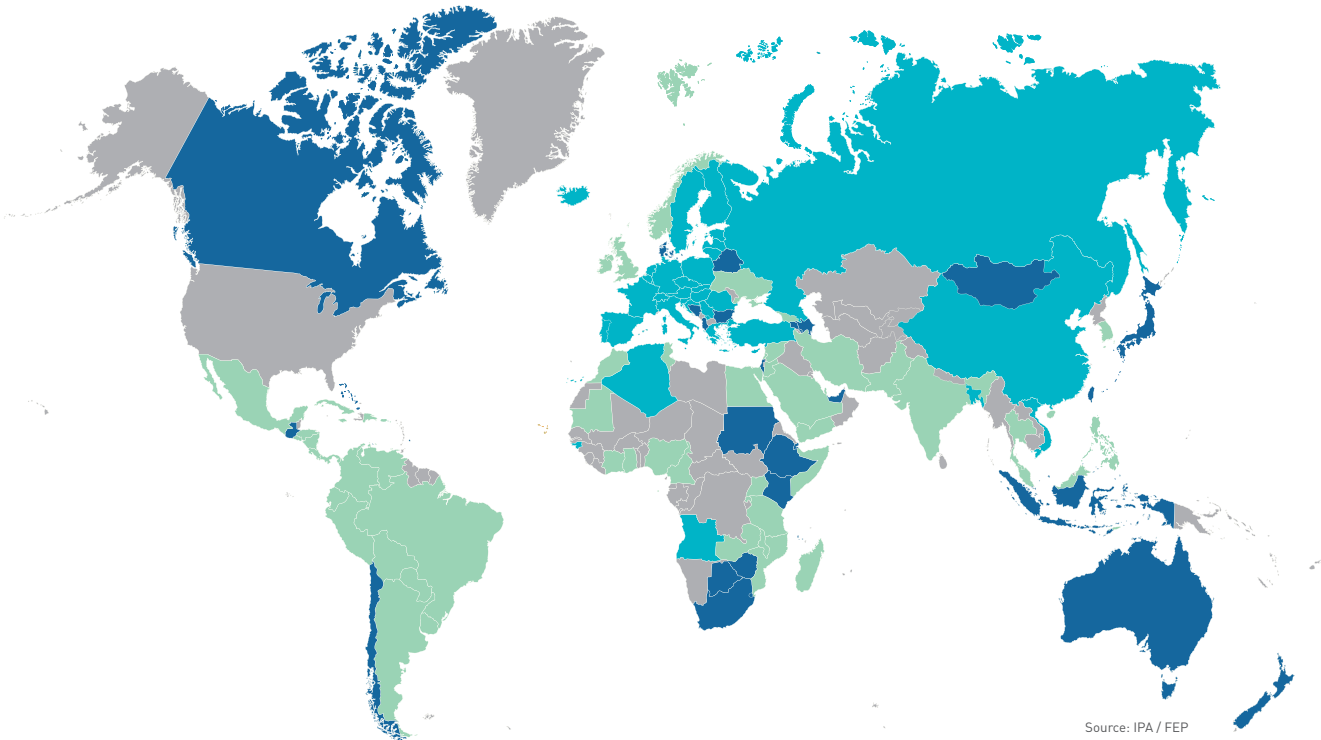
The biggest difference between the standard VAT rate and that for books was in Norway which has a standard rate of 25% but zero-rated print books. Uruguay has the biggest difference between the standard rate (22%) and e-books (0%).

8

17 out of 31 African countries zero-rated books in either or both formats, 6 out of 13 in the Middle East did likewise, while the rates in the other regions were 7 out of 19 Asian countries, 5 out of 42 in Europe, 1 out of 5 in North America, and 0 out of 3 in Oceania. The 'poster boy' for book taxes is clearly Latin America where 17 out of 21 countries zero-rated both print and e-books. However, this makes Chile even more of an outlier with its 19% VAT on all items including books.

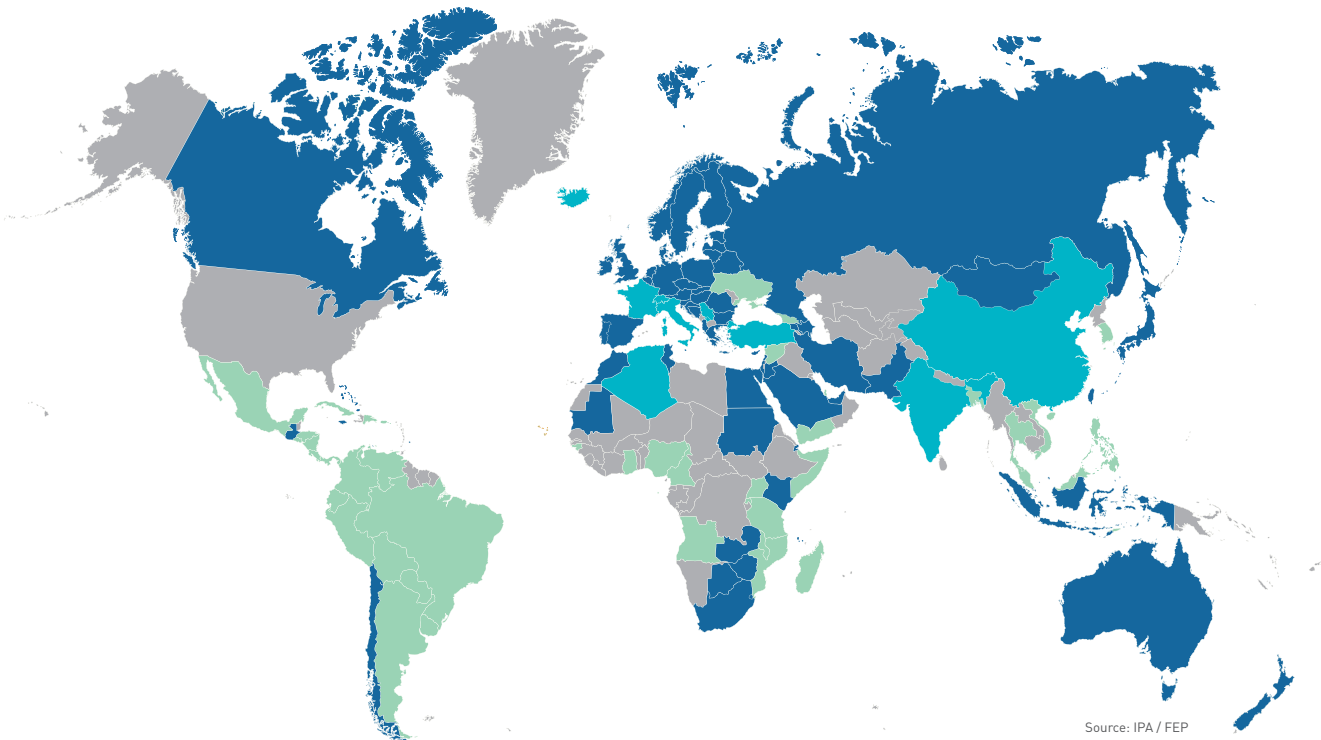
PRINTED BOOKS AND VAT, 2018

- Standard rate of VAT for printed books
- Reduced rate of VAT for printed books
- Zero-rate of VAT for printed books
- Not surveyed



E-BOOKS AND VAT, 2018

- Standard rate of VAT for e-books
- Reduced rate of VAT for e-books
- Zero-rate of VAT for e-books
- Not surveyed



The 9 countries with a standard VAT rate of 0% are not included within these maps.

IPA: ZERO-RATE ALL BOOKS! _____

The International Publishers Association (IPA) has consistently argued for a zero-rating on all books, in whatever format they circulate: print, ebook, audio, accessible or any others.

We see no reason to alter that stand. In fact, such a policy position becomes increasingly persuasive as IP and the 'knowledge economy' become ever-more important drivers of global economic growth. The IPA argues that books are not just a commodity like any other: they are strategic assets that activate the knowledge economy, they facilitate upward social mobility as well as personal growth, and they bring widespread medium and long-term social, cultural and economic benefits.

By contrast, the major argument for taxing books remains an intransigent and regressive ideological one, proclaiming that all commodities must be treated equally to preserve the purity of a taxation 'system' as if that system were more important than the society it is meant to serve.

Much has happened since the IPA and FEP began compiling these reports. As the FEP's Enrico Turrin reports below, 2018 was the culmination of a long-running, targeted campaign by European book publishers and others to dispense with the egregious fiction that, somehow, digital publications were so different to print publications that they had to be taxed at different rates.

It is now up to each EU State to respond. Unsurprisingly, the IPA continues to urge EU governments to do the right and sensible thing and zero-rate not just e-books but printed books as well. We therefore fully support the Publishers Association (PA) of the UK in its 'Axe the Tax' campaign (see below).

Unfortunately, other parts of the world are currently heading in the opposite direction to Europe. One example is Kenya. Books in Kenya had been zero rated until 2013 when the government imposed the standard VAT rate of 16%. In the first year alone, sales of books are estimated to have contracted by about 40%, and the industry has been in a spin ever since. Piracy rose to unprecedented levels and unauthorized editions, especially in the education sector, started to undercut the legitimate versions produced by Kenyan publishers. This would be disastrous anywhere, but in Africa where the education sector makes up around 85 per cent of the market, it is catastrophic.

A zero rate of VAT on all titles boosts consumption of literature generally and of textbooks in the classroom and at home. Books deliver knowledge, but the book market is highly price-sensitive. Any increase in cost, however small, can inflict serious damage to sales and therefore future investment in more innovative and effective titles. In order to support the knowledge economy, to encourage reading and to promote the benefits of lifelong education, the IPA recommends zero-rate VAT for all books, no matter what their format or how they are accessed.

*José Borghino, Secretary General,
International Publishers Association*

FEP: THE VIEW FROM BRUSSELS IN 2018

On 2 October 2018, the Economic and Financial Affairs Council of the EU finally reached a long-awaited political agreement on the proposed Directive allowing Member States to apply reduced, super-reduced or zero VAT rates to electronic publications. The proposal had been put forward by the European Commission in December 2016, after a decade of hard work by FEP and its allies on behalf of our members. The Directive was formally adopted by the Council of the EU on 6 November and was published in the Official Journal of the EU on 14 November; it entered into force on 4 December 2018.

Ever since, EU Member States are allowed, if so they wish, to apply reduced rates of VAT to e-publications; only Member States that already apply super-reduced or zero rates have the option to extend those to digital books and journals. More specifically and technically, Council Directive (EU) 2018/1713 of 6 November 2018 amending Directive 2006/112/EC as regards rates of value added tax applied to books, newspapers and periodicals adds e-publications to the list of goods and services that are allowed a reduced VAT under EU legislation; from now on, reduced VAT can apply to the 'supply, including on loan by libraries, of books, newspapers and periodicals either on physical means of

support or supplied electronically or both (including brochures, leaflets and similar printed matter, children's picture, drawing or colouring books, music printed or in manuscript form, maps and hydrographic or similar charts), other than publications wholly or predominantly devoted to advertising and other than publications wholly or predominantly consisting of audible music or video content'.

This is a great result, that comes after many years of intense lobbying by FEP, its members and other supporters of the cause. It marks the end of the unjustified fiscal discrimination between books in different formats, acknowledging the equal value of all books and the technological transformation of the sector. We now hope that as many Member States as possible take the opportunity and apply the new Directive – and as of April 2019 signs are encouraging, with several countries having taken advantage of the new Directive, and several more planning to do so between now and early 2020.

*Enrico Turrin, Deputy Director/Economist,
Federation of European Publishers*

CASE STUDY: DIGITAL VAT IN THE UK - AXE THE READING TAX

Ever since the UK's VAT regime was established in the 1970s, printed books, magazines and newspapers have been VAT exempt. It was recognised that books and knowledge are essential to people's lives and therefore applying a tax on reading would be unfair and inappropriate. This long-standing belief helped ensure that reading and learning remains affordable and accessible to people of all ages, incomes and abilities. However, digital publications are still currently subject to 20% VAT.

The Publishers Association has partnered with other organisations to campaign for VAT on digital to be zero rated alongside print. The Axe the Reading Tax campaign is calling for the removal of VAT on all digital publications: ebooks, audiobooks, research journals, textbooks and educational materials, newspapers and magazines.

After the landmark change in EU law, which previously had required member states to apply a VAT levy on digital publications, the campaign is urging the UK government to legislate, arguing that the discrepancy is

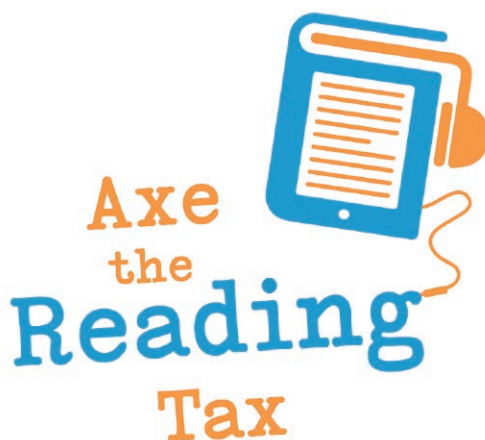
illogical and unfair, stifles innovation and unfairly impacts groups of people who read digitally for accessibility reasons. Almost two-thirds (63%) of people in the UK support axing VAT on paid-for digital publications, according to research by ComRes.

As Stephen Lotinga, Chief Executive of the Publishers Association, says: *"Without quick and decisive action from the government, the UK's digital policy risks falling behind its European neighbours. Zero-rating digital publications is a change which will not only put money into the pocket of consumers but also benefit authors, publishers and the wider UK economy. Reading is a social good, regardless of whether we read pixels or ink. That's why we're calling on the UK government to stick to its principles of not taxing knowledge by acting urgently to axe the reading tax."*

<http://www.axethereadingtax.org/>

<http://twitter.com/AxeReadingTax>

[#AxetheReadingTax](#)



World view of VAT on books, 2018

| REGION | COUNTRY | 2017 | | | 2018 | | |
|---------|--------------------------|----------|--------|---------|----------|--------|---------|
| | | Standard | Print | E-books | Standard | Print | E-books |
| AFRICA | Algeria | 19,00 | 9,00 | 9,00 | 19,00 | 9,00 | 9,00 |
| | Angola ¹ | 10,00 | 0,00 | 0,00 | 10,00 | 2,00 | N/A |
| | Botswana | 12,00 | 12,00 | 12,00 | 12,00 | 12,00 | 12,00 |
| | Cameroon | 19,25 | 0,00 | 0,00 | 19,25 | 0,00 | 0,00 |
| | Cape Verde | 15,00 | 0,00 | 0,00 | 15,00 | 0,00 | 0,00 |
| | Comoros | 10,00 | 10,00 | 10,00 | 10,00 | 10,00 | 10,00 |
| | Djibouti | 10,00 | 10,00 | 10,00 | 10,00 | 10,00 | 10,00 |
| | Egypt | 14,00 | 0,00 | 14,00 | 14,00 | 0,00 | 14,00 |
| | Eswatini (Swaziland) | - | - | - | 15,00 | 15,00 | 15,00 |
| | Ethiopia | - | - | - | 15,00 | 15,00 | N/A |
| | Ghana* | 15,00 | 15,00 | 15,00 | 12,50 | 0,00 | 0,00 |
| | Guinea Bissau | 17,00 | N/A | N/A | 19,00 | 10,00 | N/A |
| | Ivory Coast | 18,00 | 0,00 | N/A | 18,00 | 0,00 | N/A |
| | Kenya | 16,00 | 16,00 | 16,00 | 16,00 | 16,00 | 16,00 |
| | Libya | No VAT | No VAT | No VAT | 0,00 | 0,00 | 0,00 |
| | Madagascar* | 20,00 | 0,00 | 0,00 | 20,00 | 0,00 | 0,00 |
| | Malawi* | 16,50 | 0,00 | 16,50 | 16,00 | 0,00 | 0,00 |
| | Mauritania | 16,00 | 0,00 | 16,00 | 16,00 | 0,00 | 16,00 |
| | Morocco | 20,00 | 0,00 | 20,00 | 20,00 | 0,00 | 20,00 |
| | Mozambique | 17,00 | N/A | 17,00 | 17,00 | 0,00 | 0,00 |
| | Nigeria* | 5,00 | 0,00 | 0,00 | 5,00 | 0,00 | 0,00 |
| | Rwanda* | - | - | - | 18,00 | 0,00 | 0,00 |
| | Sao Tome and Principe | 5,00 | N/A | N/A | 0,00 | 0,00 | 0,00 |
| | Somalia* | 10,00 | N/A | N/A | 10,00 | 0,00 | 0,00 |
| | South Africa | 14,00 | 14,00 | 14,00 | 15,00 | 15,00 | 15,00 |
| | Sudan | 17,00 | 17,00 | 17,00 | 17,00 | 17,00 | 17,00 |
| | Tanzania ² | 18,00 | N/A | N/A | 18,00 | 0,00 | 0,00 |
| | Tunisia | 18,00 | 0,00 | 18,00 | 18,00 | 0,00 | 18,00 |
| | Uganda* | 18,00 | N/A | N/A | 18,00 | 0,00 | 0,00 |
| | Zambia | 16,00 | N/A | N/A | 16,00 | 0,00 | 16,00 |
| | Zimbabwe | - | - | - | 15,00 | 15,00 | 15,00 |
| ASIA | Afghanistan | No VAT | No VAT | No VAT | 0,00 | 0,00 | 0,00 |
| | Azerbaijan | 18,00 | 18,00 | 18,00 | 18,00 | 18,00 | 18,00 |
| | Bangladesh ³ | 15,00 | 0,00 | 0,00 | 15,00 | 0,00 | 0,00 |
| | China | 17,00 | 13,00 | 6,00 | 16,00 | 10,00 | 10,00 |
| | Chinese Taipei | 5,00 | 5,00 | 5,00 | 5,00 | 5,00 | 5,00 |
| | Hong Kong | No VAT | No VAT | No VAT | No VAT | No VAT | No VAT |
| | India ⁴ | 5-15 | 0,00 | 0,00 | 12-18 | 0,00 | 5,00 |
| | Indonesia | 10,00 | 10,00 | 10,00 | 10,00 | 10,00 | 10,00 |
| | Japan | 8,00 | 8,00 | 8,00 | 8,00 | 8,00 | 8,00 |
| | Macau | No VAT | No VAT | No VAT | No VAT | No VAT | No VAT |
| | Malaysia | 6,00 | 0,00 | 6,00 | 6,00 | 0,00 | 0,00 |
| | Mongolia | 10,00 | 10,00 | 10,00 | 10,00 | 10,00 | 10,00 |
| | Pakistan | 17,00 | 0,00 | 17,00 | 17,00 | 0,00 | 17,00 |
| | Philippines ⁵ | 12,00 | 12,00 | 0,00 | 12,00 | 0,00 | 0,00 |
| | Singapore | 7,00 | 7,00 | 7,00 | 7,00 | 7,00 | 7,00 |
| | South Korea | 10,00 | 0,00 | 0,00 | 10,00 | 0,00 | 0,00 |
| | Thailand | 7,00 | 0,00 | N/A | 7,00 | 0,00 | 0,00 |
| | Timor Leste | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| | Vietnam | 10,00 | 5,00 | N/A | 10,00 | 5,00 | N/A |
| | Australia | 10,00 | 10,00 | 10,00 | 10,00 | 10,00 | 10,00 |
| OCEANIA | Cook Islands | 15,00 | 15,00 | 15,00 | 15,00 | 15,00 | 15,00 |
| | New Zealand | 15,00 | 15,00 | 15,00 | 15,00 | 15,00 | 15,00 |

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World view of VAT on books, 2018

| REGION | COUNTRY | 2017 | | | | 2018 | | |
|---------------|----------------|----------|--------|---------|--|----------|--------|---------|
| | | Standard | Print | E-books | | Standard | Print | E-books |
| EUROPE | Albania | 20,00 | 20,00 | 20,00 | | 20,00 | 20,00 | 20,00 |
| | Andorra | 4,50 | 1,00 | N/A | | 4,50 | 1,00 | N/A |
| | Armenia | 20,00 | 20,00 | 20,00 | | 20,00 | 20,00 | 20,00 |
| | Austria | 20,00 | 10,00 | 20,00 | | 20,00 | 10,00 | 20,00 |
| | Belarus | 20,00 | 0,00 | 0,00 | | 20,00 | 20,00 | 20,00 |
| | Belgium | 21,00 | 6,00 | 21,00 | | 21,00 | 6,00 | 21,00 |
| | Bosnia & Herz | 17,00 | 17,00 | 17,00 | | 17,00 | 17,00 | 17,00 |
| | Bulgaria | 20,00 | 20,00 | 20,00 | | 20,00 | 20,00 | 20,00 |
| | Croatia | 25,00 | 5,00 | 25,00 | | 25,00 | 5,00 | 25,00 |
| | Cyprus | 19,00 | 5,00 | 19,00 | | 19,00 | 5,00 | 19,00 |
| | Czech Republic | 21,00 | 10,00 | 21,00 | | 21,00 | 10,00 | 21,00 |
| | Denmark | 25,00 | 25,00 | 25,00 | | 25,00 | 25,00 | 25,00 |
| | Estonia | 20,00 | 9,00 | 20,00 | | 20,00 | 9,00 | 20,00 |
| | Finland | 24,00 | 10,00 | 24,00 | | 24,00 | 10,00 | 24,00 |
| | France | 20,00 | 5,50 | 5,50 | | 20,00 | 5,50 | 5,50 |
| | Georgia | 18,00 | 0,00 | 0,00 | | 18,00 | 0,00 | 0,00 |
| | Germany | 19,00 | 7,00 | 19,00 | | 19,00 | 7,00 | 19,00 |
| | Greece | 24,00 | 6,00 | 24,00 | | 24,00 | 6,00 | 24,00 |
| | Hungary | 27,00 | 5,00 | 27,00 | | 27,00 | 5,00 | 27,00 |
| | Iceland | 24,00 | 11,00 | 11,00 | | 24,00 | 11,00 | 11,00 |
| | Ireland | 23,00 | 0,00 | 23,00 | | 23,00 | 0,00 | 23,00 |
| | Italy | 22,00 | 4,00 | 4,00 | | 22,00 | 4,00 | 4,00 |
| | Kosovo | 18,00 | 8,00 | 8,00 | | 18,00 | 8,00 | 8,00 |
| | Latvia | 21,00 | 12,00 | 21,00 | | 21,00 | 12,00 | 21,00 |
| | Lithuania | 21,00 | 9,00 | 21,00 | | 21,00 | 9,00 | 21,00 |
| | Luxembourg | 17,00 | 3,00 | 17,00 | | 17,00 | 3,00 | 17,00 |
| | Malta | 18,00 | 5,00 | 18,00 | | 18,00 | 5,00 | 18,00 |
| | Netherlands | 21,00 | 6,00 | 21,00 | | 21,00 | 6,00 | 21,00 |
| | Norway | 25,00 | 0,00 | 25,00 | | 25,00 | 0,00 | 25,00 |
| | Poland | 23,00 | 5,00 | 23,00 | | 23,00 | 5,00 | 23,00 |
| | Portugal | 23,00 | 6,00 | 23,00 | | 23,00 | 6,00 | 23,00 |
| | Romania | 19,00 | 5,00 | 19,00 | | 19,00 | 5,00 | 19,00 |
| | Russia | 18,00 | 10,00 | 18,00 | | 20,00 | 10,00 | 20,00 |
| | Serbia | 20,00 | 10,00 | 10,00 | | 20,00 | 10,00 | 10,00 |
| | Slovakia | 20,00 | 10,00 | 20,00 | | 20,00 | 10,00 | 20,00 |
| | Slovenia | 22,00 | 9,50 | 22,00 | | 22,00 | 9,50 | 22,00 |
| | Spain | 21,00 | 4,00 | 21,00 | | 21,00 | 4,00 | 21,00 |
| | Sweden | 25,00 | 6,00 | 25,00 | | 25,00 | 6,00 | 25,00 |
| | Switzerland | 8,00 | 2,50 | 8,00 | | 7,70 | 2,50 | 2,50 |
| | Turkey | 18,00 | 8,00 | 8,00 | | 18,00 | 8,00 | 8,00 |
| | Ukraine | 20,00 | 0,00 | 0,00 | | 20,00 | 0,00 | 0,00 |
| | UK | 20,00 | 0,00 | 20,00 | | 20,00 | 0,00 | 20,00 |
| LATIN AMERICA | Argentina | 21,00 | 0,00 | 0,00 | | 21,00 | 0,00 | 0,00 |
| | Bolivia | 13,00 | 0,00 | 0,00 | | 13,00 | 0,00 | 0,00 |
| | Brazil | 17-25 | 0,00 | 0,00 | | 17,00 | 0,00 | 0,00 |
| | Chile | 19,00 | 19,00 | 19,00 | | 19,00 | 19,00 | 19,00 |
| | Colombia | 19,00 | 0,00 | 0,00 | | 19,00 | 0,00 | 0,00 |
| | Costa Rica | 13,00 | 0,00 | 0,00 | | 13,00 | 0,00 | 0,00 |
| | Cuba | No VAT | No VAT | No VAT | | No VAT | No VAT | No VAT |
| | Curaçao | 6,00 | 6,00 | 6,00 | | 6,00 | 6,00 | 6,00 |
| | Dominican Rep | 18,00 | 0,00 | 0,00 | | 18,00 | 0,00 | 0,00 |
| | Ecuador | 12,00 | 0,00 | 0,00 | | 12,00 | 0,00 | 0,00 |
| | El Salvador | 13,00 | 0,00 | 0,00 | | 13,00 | 0,00 | 0,00 |

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World view of VAT on books, 2018

| REGION | COUNTRY | 2017 | | | 2018 | | |
|---------------|----------------------|----------|--------|---------|----------|--------|---------|
| | | Standard | Print | E-books | Standard | Print | E-books |
| LATIN AMERICA | Guatemala | 12,00 | 12,00 | 12,00 | 12,00 | 12,00 | 12,00 |
| | Honduras | 15,00 | 0,00 | 0,00 | 15,00 | 0,00 | 0,00 |
| | Mexico | 16,00 | 0,00 | 0,00 | 16,00 | 0,00 | 0,00 |
| | Nicaragua | 15,00 | 0,00 | 0,00 | 15,00 | 0,00 | 0,00 |
| | Panama | 7,00 | 0,00 | 0,00 | 7,00 | 0,00 | 0,00 |
| | Paraguay | 10,00 | 0,00 | 0,00 | 10,00 | 0,00 | 0,00 |
| | Peru | 18,00 | 0,00 | 0,00 | 18,00 | 0,00 | 0,00 |
| | Puerto Rico | 11,50 | 0,00 | 0,00 | 11,50 | 0,00 | 0,00 |
| | Uruguay | 22,00 | 0,00 | 0,00 | 22,00 | 0,00 | 0,00 |
| | Venezuela | 12,00 | 0,00 | 0,00 | 16,00 | 0,00 | 0,00 |
| MIDDLE EAST | Bahrain | No VAT | No VAT | No VAT | 0,00 | 0,00 | 0,00 |
| | Iran | 9,00 | 0,00 | 9,00 | 9,00 | 0,00 | 9,00 |
| | Iraq | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| | Israel | 17,00 | 17,00 | 17,00 | 17,00 | 17,00 | 17,00 |
| | Jordan | 16,00 | 0,00 | 16,00 | 16,00 | 0,00 | 16,00 |
| | Kuwait | No VAT | No VAT | No VAT | 0,00 | 0,00 | 0,00 |
| | Lebanon | 11,00 | 0,00 | 11,00 | 11,00 | 0,00 | 11,00 |
| | Oman | No VAT | No VAT | No VAT | 0,00 | 0,00 | 0,00 |
| | Qatar | No VAT | No VAT | No VAT | 0,00 | 0,00 | 0,00 |
| | Saudi Arabia | No VAT | No VAT | No VAT | 5,00 | 0,00 | 5,00 |
| | Syria | 1.5-40 | 0,00 | 0,00 | 1.5-40 | 0,00 | 0,00 |
| | UAE | No VAT | No VAT | No VAT | 5,00 | 5,00 | 5,00 |
| | Yemen | 5,00 | 0,00 | 5,00 | 5,00 | 0,00 | 0,00 |
| | Bahamas | 7,50 | 7,50 | 7,50 | 12,00 | 12,00 | 12,00 |
| | Barbados | 17,50 | 17,50 | 17,50 | 17,50 | 17,50 | 17,50 |
| NORTH AMERICA | Bermuda | No VAT | No VAT | No VAT | No VAT | No VAT | No VAT |
| | Canada ⁶ | 5,00 | 5,00 | 5,00 | 5,00 | 5,00 | 5,00 |
| | Jamaica ⁷ | - | - | - | 16,50 | 0,00 | 16,50 |

"N/A" indicates that there is no eBook market in that country.

* Books are exempt from VAT

1: In Angola VAT on print books can be up to 10% depending on the type of book

2: In Tanzania educational books are exempt from VAT

3: In Bangladesh books are VAT exempt, printing and binding activities are subject to 15% VAT. The law makes no specific mention of ebooks so are considered exempt

4: In India the VAT rate on ebooks was reduced from the standard rate to a reduced rate of 5% as long as a physical version of the book exists.

5: Philippines Republic Act 8047 or the Book Publishing Industry Development Act, printed books and e-books are VAT-exempt

6: Canada applies a standard federal rate with provincial tax (ranging from 0-10%) to be added for ebooks in certain provinces

7: Jamaica applies a General Consumption Tax and an import levy of 2% on imported books.

Methodology notes

In countries where a range of standard rates exist (e.g. India, Syria), the lowest value has been used to calculate the average standard VAT rate across all countries.

Sources

IPA and FEP would like to thank the publishers' associations around the world who have supplied updated information on the VAT situation in their countries.

In addition to data supplied by publishers' associations the following sources were used:

- Avalara.com
- Various PWC and EY tax summaries
- <http://www.ardani.net/armenia/armenia-taxation-vad.php>
- <https://www.vietnam-briefing.com/news/vietnams-vat-law-media.html/>
- <http://www.bookworldzambia.com/help/ebooks-help/>



About the International Publishers Association (IPA)

The IPA is the world's largest federation of publishers associations. The IPA is an industry body with a human rights mandate, whose mission is to promote and protect publishing and raise awareness of publishing as a force for economic, cultural and social development. Working with the World Intellectual Property Organization (WIPO) and other supranational bodies, the IPA champions the interests of book and journal publishing at all levels. The IPA fights censorship and promotes copyright, freedom to publish (including through the IPA Prix Voltaire), and literacy.

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About the Federation of European Publishers (FEP)

The FEP is the voice of publishers in Europe. It is an independent, non-commercial umbrella association of book publishers associations in the European Union. FEP represents 29 national associations of book publishers of the European Union and of the European Economic Area.

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