

2016

" "

2016 36 1

"

" "

" "

" "

1994

2016 5 1

1994

2012

1993 154

"

"

"

"

"

"

"

"

"

"

1.

2.

3.

OECD

英国 VAT 税率表		
Rate 级别	% of VAT 税率	What the rate applies to 适用范围举例
Standard 标准税率	20%	Most goods and services 大多数商品和服务
Reduced rate 降低税率	5%	Some goods and services, such as food for the elderly, medical equipment, and certain housing services.
Zero rate 零税率	0%	Zero rates goods and services, most food and children's clothes 零税率商品和服务, 如大部分食品、童装

19.6% 5.5% 2.1%

19.6%

13% 9% 6%

" "

"

"

1994 26

"

"

"

50

50

13%

6%

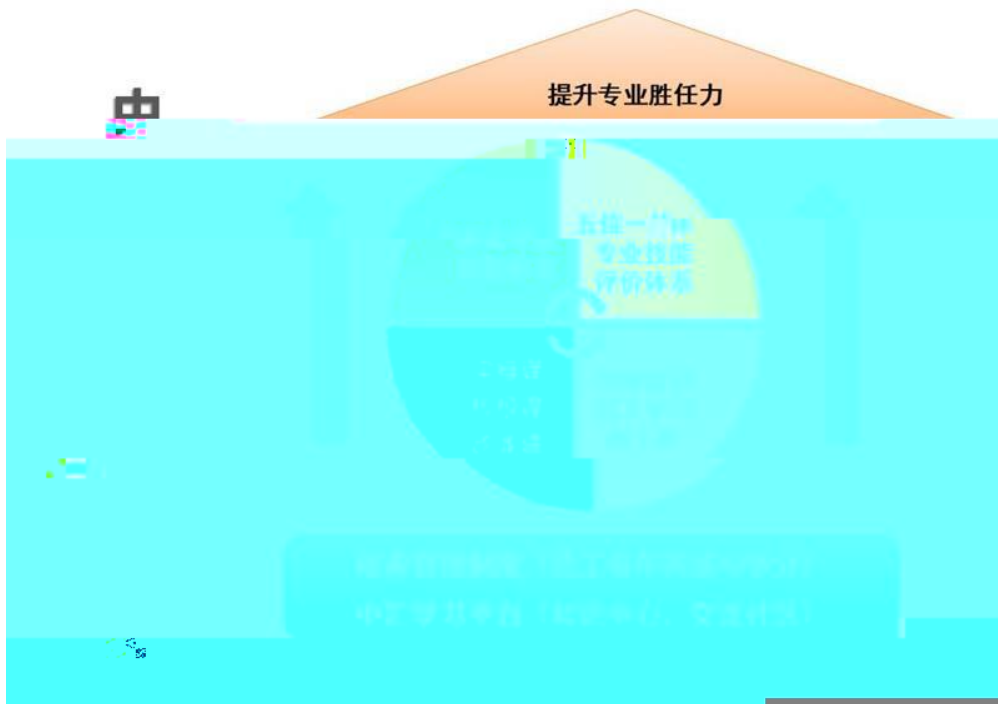
"

"

2016

1. - 2013 04 36
2. 2016 09 20-22
3. 2014 01 7-16
4. OECD , 2017 03 14-19
5. 2016 36
6. : , 2016 4 26 B03
7. : 2016 08 55-56
8. : " , 2016 31-32
9. OECD (2016), Consumption Tax Trends 2016: VAT/GST and excise rates, trends and policy issues, OECD Publishing, Paris

010-57961169



2020

300

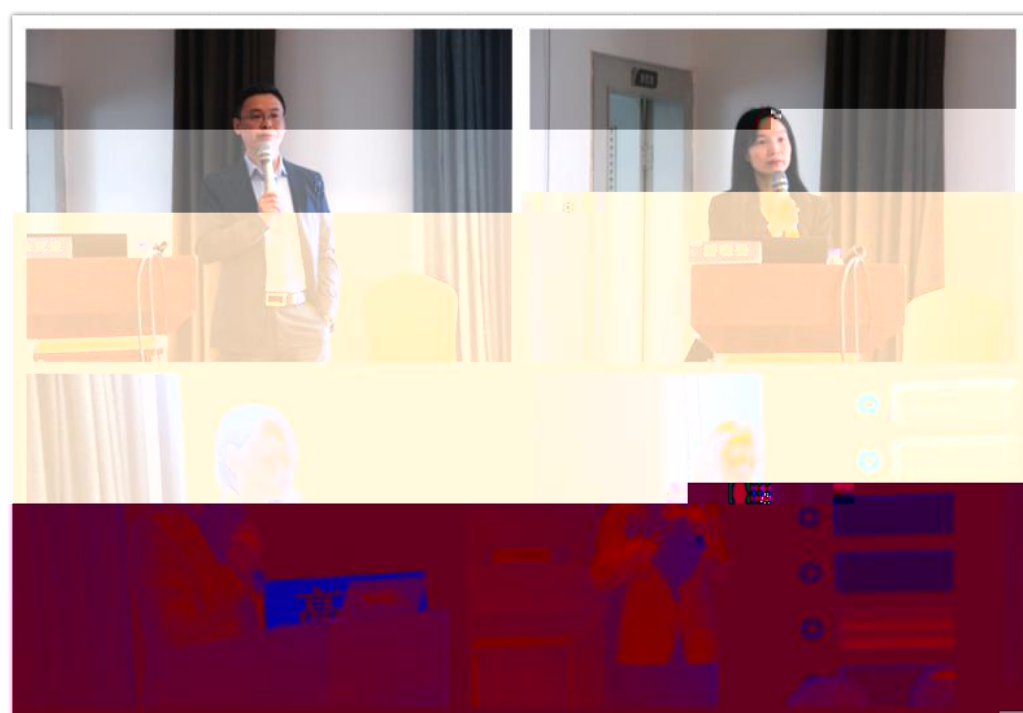


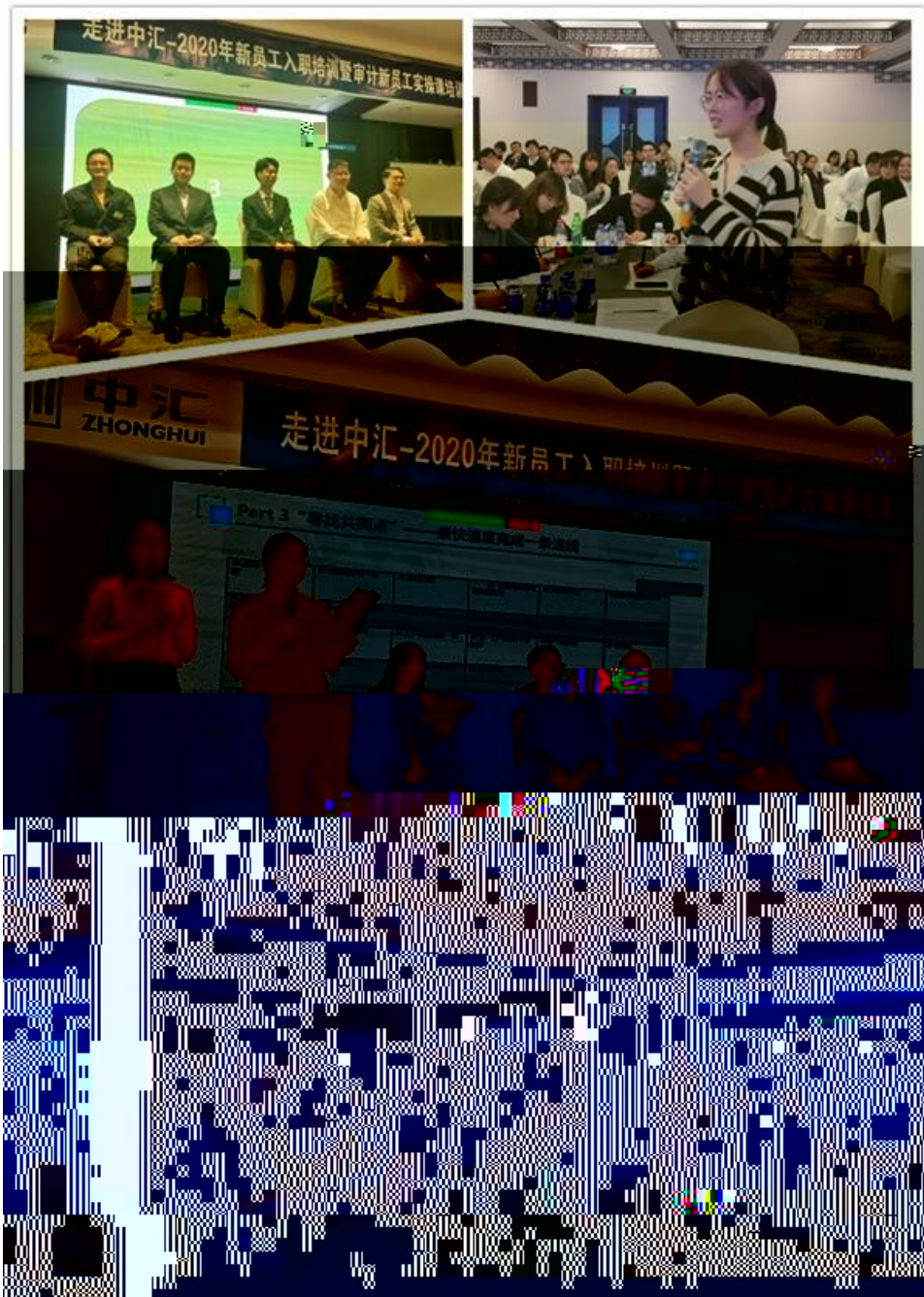
/

“ ”

“

”





+

+

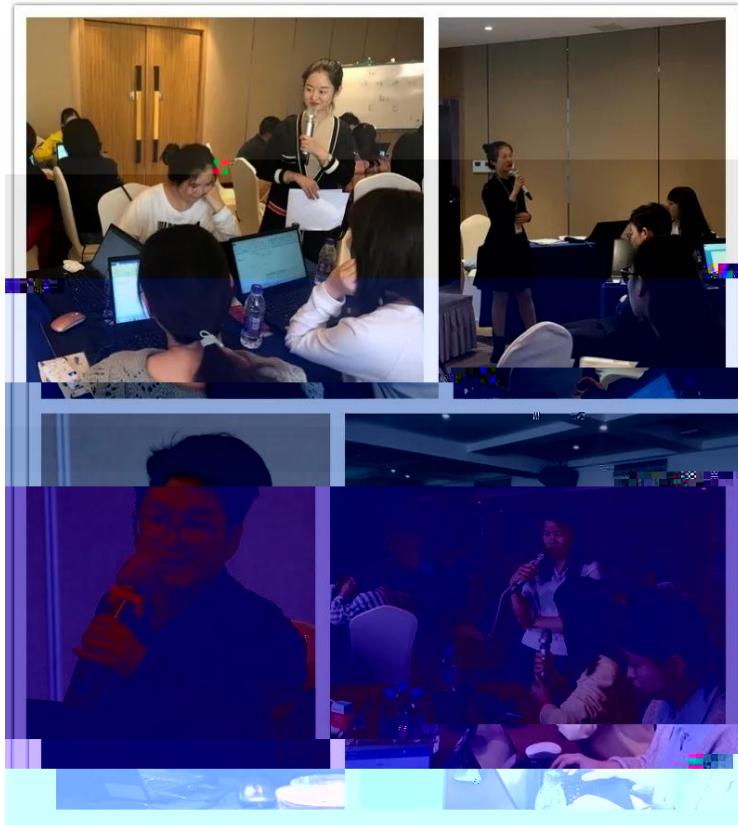
/



30

"

"



707

1994

20

1994

20



1

[2001]84

2019

78

12366

2015 101



2020 11

2020 11 1

2019

D

D

11

2020 11 30

D

2019

2019

D

D

2

A

2020 11 1

10 31

11 30

2020 11 1

2020 4

" "



CA

2020 766

200

2



2020 66

2020 10 30

- _____
- 1 _____
- 2 _____
- 3 _____
- _____



2020 10 15

2014 29

42

75%

100%

75%

$$= \quad * \quad 1 -$$

150%

3

/

=

+

3

5

2

2020 41

2020 1 1 2020 12 31

1

2020 1 1

2021 6 30
