

Value added tax rates for media in the Nordic countries 1997-2017

		Standard VAT rate	Newspapers ¹ (print)	Magazines ¹ (print)	Books ¹ (print & audio)	Public service licence fees	Pay TV ² services	Cinema
Denmark ³	1997-2012	25	– ³	25	25	25	25	25
	2013-2017	25	– ³	25	25	25	25	25
Finland	1997	22	–/22 ⁴	–/22 ⁴	12	6	22	12
	1998-2009	22	–/22 ⁴	–/22 ⁴	8	8	22	8
	2010-2011	23	–/23 ⁴	–/23 ⁴	9	9	23	9
	2012	23	9/23 ⁴	9/23 ⁴	9	9	23	9
	2013-2017 ⁵	24	10/24 ⁴	10/24 ⁴	10	*	24	10
Iceland	1997-2001	24.5	14	14	14/24.5 ⁶	14	14	–/24.5 ⁷
	2002-2006	24.5	14	14	14	14	14	–/24.5 ⁷
	2007-2008 ⁸	24.5	7	7	7	7	7	–/24.5 ⁷
	2009 ⁹	24.5	7	7	7	*	7	–/24.5 ⁷
	2010-2011	25.5	7	7	7	*	7	–/25.5 ⁷
	2012-2014	25.5	7	7	7	*	7	25.5
	2015-2017	24	11	11	11	*	11 ²	24
Norway	1997-2001	23	–	23	–	–	23	–
	2001-2002	24	–	24	–	–	24	–
	2003	24	–	24	–	12	24	–
	2004	24	–	24	–	6	24	–
	2005	25	–	25	–	7	25	7
	2006-2015	25	–	25	–	8	25	8
	2016-2017	25	– ¹	25	–	10	25	10
Sweden	1997-2001	25	6	25	25	–	25	6
	2002-2016	25	6	6	6	–	25	6
	2017 ¹⁰	25	6	6	6	–	25	25

– VAT exempt.

* Licence fee replaced with a tax.

¹ Digital versions of papers, magazines and books are subject to standard VAT rate, with **the exception of Norway**, where a zero-VAT rate on digital newspapers was introduced in March 2016.

² In Iceland, subscriptions to commercial TV channels and packages are subject to differentiated VAT rates similar to those for newspapers and magazines. In 2015, VAT for streaming services was lowered from the standard 25.5% to 11%. (In other countries, pay TV and streaming services are subject to standard VAT rates.)

³ Denmark has no differentiated VAT rates, but businesses which conduct VAT-exempt activities must pay a specific Danish payroll tax (*lønsafgift*) instead. For VAT-exempt media, the fee is calculated based on revenue from print newspaper sales. Until 2012, this fee was 2.5% of the newspaper sales revenue; from 2013 and onwards it is 3.54%.

⁴ Subscriptions to newspapers and magazines were exempt from sales tax until January 2012, when a 9% VAT was introduced. VAT on single-copy sales and digital versions is the standard rate.

⁵ On 1 January 2013, all VAT rates in Finland were increased by 1%. Moreover, the TV fee was replaced with a TV tax.

⁶ 14% VAT on domestic books, 24.5% on imported books. VAT on imported books was lowered to 14% in spring 2002.

⁷ Screenings of domestic films were exempt from VAT until 1 January 2012.

⁸ 7% from 1 March 2007.

⁹ The licence fee system for RÚV was abolished early in 2009 and replaced with a special tax.

¹⁰ On 1 January 2017, the VAT rate on cinema tickets in Sweden was increased to the standard rate of 25%.

Note: Categories of media not listed here are subject to standard VAT in all countries.

Sources: Danish Agency for Culture and Palaces, Statistics Finland, Statistics Iceland, medianorway, Nordicom, national tax authorities.

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