

List of Countries Implementing VAT/GST

- Currently, there are **160** countries in the world that have implement VAT/GST. Number of country based on region are as follows:-

No.	Region	No. of Country
1	ASEAN	7
2	Asia	19
3	Europe	53
4	Oceania	7
5	Africa	44
6	South America	11
7	Caribbean, Central & North America	19

- Out of 160 countries, **eight** countries are **not** United Nation (UN) Member States:
 - Azores;
 - Taiwan;
 - Faroe Islands;
 - Isle of Man;
 - Jersey;
 - Kosovo;
 - Madeira; and
 - Niue.
- Number of UN Member States are **193** and out of the 193, only **41** Member States do **not** implement VAT/GST, as follows:

No.	Region	No. of Country
1	ASEAN - Malaysia - Brunei - Myanmar	3
2	Asia - Afghanistan - Bahrain - Bhutan - Iraq - Kuwait	14

No.	Region	No. of Country
	<ul style="list-style-type: none"> - Maldives - North Korea - Oman - Qatar - Saudi Arabia - Syria - Timor Leste - United Arab Emirates - Yemen 	
3	Europe <ul style="list-style-type: none"> - Andorra - San Marino 	2
4	Oceania <ul style="list-style-type: none"> - Kiribati - Marshall Islands - Micronesia - Nauru - Palau - Solomon Islands - Tuvalu 	7
5	Africa <ul style="list-style-type: none"> - Angola - Comoros - Djibouti - Eritrea - Liberia - Libya - Sao Tome and Principe - Somalia - South Sudan - Swaziland 	10
6	Caribbean, South, Central & North America <ul style="list-style-type: none"> - Bahamas - Cuba - Saint Lucia - Suriname - United States of America 	5

- Latest countries to implement VAT/GST (*for the last 5 years*) are:

Gambia - 2013	Saint Kitts and Nevis - 2010
Congo - 2012	Laos - 2009
Seychelles - 2012	Niue - 2009
Grenada - 2010	Sierra Leone - 2009

- Country working towards a VAT/GST system:-
 - Afghanistan, Bahamas, Bhutan, Kiribati, Marshall Islands, Micronesia, Palau, Sao Tome and Principe, Syria
 - Gulf Cooperation Council (Bahrain, Kuwait, Qatar, Saudi Arabia, Oman and the United Arab Emirates)
 - China & India – to have a uniformed GST system
- The detailed list of country are attached.

ASEAN (7 Countries)

No.	Country	GDP Per Capita (World Bank, 2011, USD)	Year of Implementation	Initial Rate (%)	Current Rate (%)
1	Indonesia	3,495	1984	10	10
2	Thailand	4,972	1992	7	7
3	Singapore	46,241	1993	3	7
4	Philippines	2,370	1998	10	12
5	Cambodia	897	1999	10	10
6	Vietnam	1,407	1999	10	10
7	Laos	1,320	2009	10	10

ASIA (19 Countries)

No.	Country	GDP Per Capita (World Bank, 2011, USD)	Year of Implementation	Current Rate (%)
1	Bangladesh	743	1991	15.0
2	China	5,445	1994	17.0
3	India	1,509	2005	12.5
4	Iran	NA	2008	5.0
5	Japan	45,903	1989	5.0
6	Jordan	4,666	2001	16.0
7	Kazakhstan	11,357	1991	12.0
8	Kyrgyzstan	1,124	1999	20.0
9	Lebanon	9,413	2002	10.0
10	Mongolia	3,129	1998	10.0
11	Nepal	619	1997	13.0
12	Pakistan	1,189	1990	16.0
13	Papua New Guinea	1,845	2004	10.0
14	South Korea	22,424	1977	10.0
15	Sri Lanka	2,835	2002	12.0
16	Taiwan	NA	1986	5.0
17	Tajikistan	935	2007	20.0
18	Turkmenistan	5,497	1993	15.0
19	Uzbekistan	1,546	1992	20.0

EUROPEAN (53 Countries)

No.	Country	GDP Per Capita (World Bank, 2011, USD)	Year of Implementation	Current Rate (%)
1	Albania	4,030	1995	20.0
2	Austria	49,581	1973	20.0
3	Armenia	3,305	1993	20.0
4	Azerbaijan	6,912	1992	18.0
5	Azores <i>(the autonomous region of Portugal)</i>	NA	1986	16.0
6	Belarus	5,820	1991	20.0
7	Belgium	46,608	1971	21.0
8	Bosnia Herzegovina	4,821	2006	17.0
9	Bulgaria	7,283	1994	20.0
10	Croatia	14,193	1998	25.0
11	Cyprus	30,670	1992	18.0
12	Czech Republic	20,677	1993	21.0
13	Denmark	59,889	1967	25.0
14	Estonia	16,534	1991	20.0
15	Faroe Islands	NA	1993	25.0
16	Finland	48,812	1994	24.0
17	France	42,379	1954	19.6
18	Georgia	3,203	1993	18.0
19	Germany	44,021	1968	19.0
20	Greece	25,630	1987	23.0
21	Hungary	14,043	1988	27.0
22	Iceland	43,967	1990	25.5
23	Ireland	47,478	1972	23.0
24	Isle of Man	NA	1973	20.0

APPENDIX

No.	Country	GDP Per Capita (World Bank, 2011, USD)	Year of Implementation	Current Rate (%)
25	Israel	31,281	1976	18.0
26	Italy	36,130	1973	21.0
27	Jersey	NA	2008	5.0
28	Kosovo	3,579	2001	16.0
29	Latvia	13,727	1995	21.0
30	Liechtenstein	NA	1995	8.0
31	Lithuania	14,100	1994	21.0
32	Luxembourg	114,232	1969	15.0
33	Macedonia	5,058	2000	18.0
34	Madeira <i>(the autonomous regions of Portugal)</i>	NA	1986	22.0
35	Malta	21,380	1999	18.0
36	Moldova	1,967	1998	20.0
37	Monaco	171,465	1954	19.6
38	Montenegro	7,111	2003	17.0
39	Netherlands	50,085	1969	21.0
40	Norway	98,081	1970	25.0
41	Poland	13,352	1993	23.0
42	Portugal	22,485	1986	23.0
43	Romania	8,874	1993	24.0
44	Russia	12,995	1991	18.0
45	Turkey	10,524	1984	18.0
46	Serbia	6,312	2004	20.0
47	Slovak Republic	17,782	1993	20.0
48	Slovenia	24,132	1999	20.0
49	Spain	31,985	1986	21.0

APPENDIX

No.	Country	GDP Per Capita (World Bank, 2011, USD)	Year of Implementation	Current Rate (%)
50	Sweden	57,114	1969	25.0
51	Switzerland	83,326	1995	8.0
52	Ukraine	3,615	1992	20.0
53	United Kingdom	38,974	1973	20.0

OCEANIA (7 Countries)

No.	Country	GDP Per Capita (World Bank, 2011, USD)	Year of Implementation	Current Rate (%)
1	Australia	61,789	2000	10.0
2	Fiji	4,397	1992	15.0
3	New Zealand	36,254	1986	15.0
4	Niue	NA	2009	5.0
5	Samoa	3,485	1994	15.0
6	Tonga	4,152	2005	15.0
7	Vanuatu	3,094	1998	13.0

AFRICA (44 Countries)

No.	Country	GDP Per Capita (World Bank, 2011, USD)	Year of Implementation	Current Rate (%)
1	Algeria	5,244	1992	17.0
2	Benin	802	1991	18.0
3	Botswana	8,533	2002	12.0
4	Burkina Faso	613	1993	18.0
5	Burundi	271	2009	18.0
6	Cameroon	1,260	1999	19.25
7	Cape Verde	3,798	2004	15.0
8	Central African Republic	489	2001	19.0
9	Chad	918	2000	18.0
10	Democratic Republic of the Congo	231	2012	16.0
11	Ethiopia	357	2003	15.0
12	Egypt	2,781	1991	10.0
13	Equatorial Guinea	27,478	2004	15.0
14	Gabon	11,114	1995	18.0
15	Gambia	506	2013	40.0
16	Ghana	1,570	1998	12.5
17	Guinea	498	1996	18.0
18	Guinea-Bissau	626	2001	15.0
19	Ivory Coast	1,195	1960	18.0
20	Kenya	808	1990	16.0
21	Lesotho	1,106	2003	14.0
22	Madagascar	465	1994	20.0
23	Malawi	365	2002	16.5

APPENDIX

No.	Country	GDP Per Capita (World Bank, 2011, USD)	Year of Implementation	Current Rate (%)
24	Mali	684	1991	18.0
25	Mauritania	1,190	1995	14.0
26	Mauritius	8,755	1998	15.0
27	Morocco	3,054	1986	20.0
28	Mozambique	533	2008	17.0
29	Namibia	5,383	2000	15.0
30	Niger	374	1994	19.0
31	Nigeria	1,502	1993	5.0
32	Republic of Congo	3,485	2012	16.0
33	Rwanda	583	2001	18.0
34	Senegal	1,119	2001	18.0
35	Seychelles	12,321	2012	15.0
36	Sierra Leone	496	2009	15.0
37	South Africa	8,070	1991	14.0
38	Sudan	1,435	2000	17.0
39	Tanzania	532	1998	18.0
40	Togo	588	1995	18.0
41	Tunisia	4,350	1988	18.0
42	Uganda	487	1996	18.0
43	Zambia	1,425	1995	16.0
44	Zimbabwe	757	2004	15.0

SOUTH AMERICA (11 Countries)

No.	Country	GDP Per Capita (World Bank, 2011, USD)	Year of Implementation	Current Rate (%)
1	Argentina	10,942	1974	21.0
2	Bolivia	2,374	1986	13.0
3	Brazil	12,594	1964	10
4	Colombia	7,104	1983	16.0
5	Chile	14,394	1974	19.0
6	Ecuador	4,496	1981	12.0
7	Guyana	3,408	2007	16.0
8	Paraguay	3,629	1992	10.0
9	Peru	6,018	1991	18.0
10	Uruguay	13,866	1972	22.0
11	Venezuela	10,810	1993	12.0

CARIBBEAN, CENTRAL & NORTH AMERICA (19 Countries)

No.	Country	GDP Per Capita (World Bank, 2011, USD)	Year of Implementation	Current Rate (%)
1	Antigua and Barbuda	12,480	2007	15.0
2	Barbados	13,453	1997	17.5
3	Belize	4,059	2006	12.5
4	Canada	50,344	1991	5.0
5	Commonwealth of Dominica	7,154	2006	15.0
6	Costa Rica	8,647	1982	13.0
7	Dominican Republic	5,530	1992	16.0
8	El Salvador	3,702	1992	13.0
9	Grenada	7,780	2010	15.0
10	Guatemala	3,178	1992	12.0
11	Haiti	726	1982	10.0
12	Honduras	2,247	1964	12.0
13	Jamaica	5,335	1991	12.5
14	Mexico	10,047	1980	16.0
15	Nicaragua	1,587	1984	15.0
16	Panama	7,498	1976	7.0
17	Saint Kitts and Nevis	13,144	2010	17.0
18	Saint Vincent and the Grenadines	6,291	2007	15.0
19	Trinidad and Tobago	16,699	1990	15.0