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| 英国 VAT 税率表          |                |   |
|---------------------|----------------|---|
| Rate<br>级别          | % of VAT<br>税率 | What the rate applies to<br>适用范围举例  |
| Standard<br>标准税率    | 20%            | Most goods and services<br>大多数商品和服务   |
| Reduced rate<br>低税率 | 5%             | Some goods and services, children's car seats and home energy<br>部分商品和服务, 如儿童汽车安全椅、家庭能源供给 |
| Zero rate<br>零税率    | 0%             | Zero rates goods and services, most food and children's clothes<br>零利率商品和服务, 如大部分食品、童装    |

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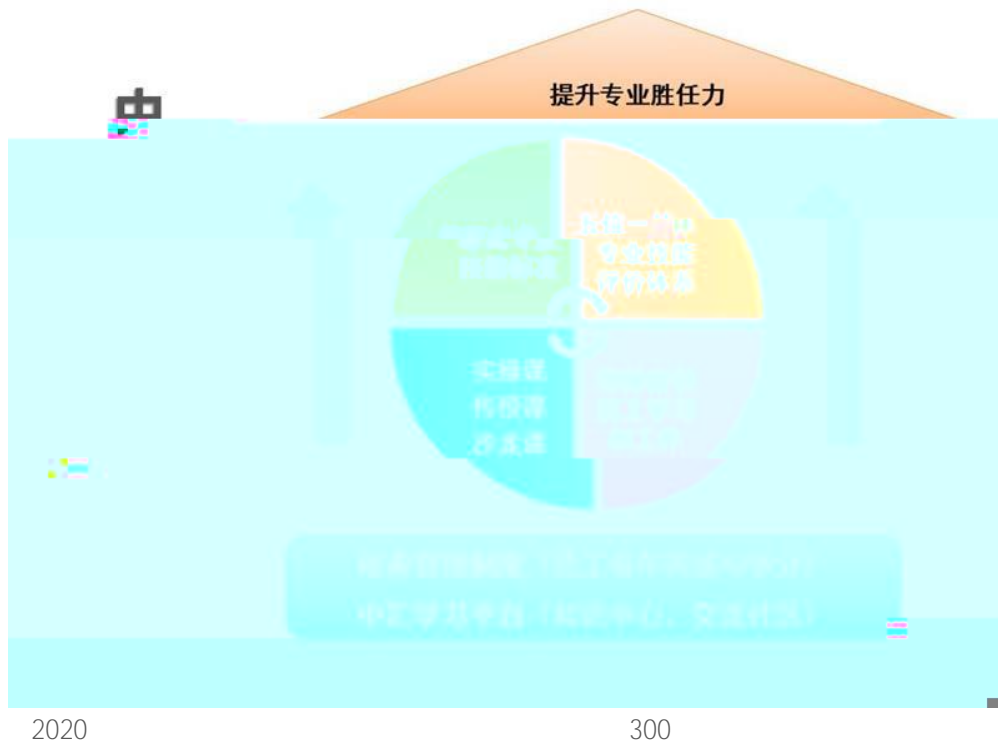
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4. OECD , 2017 03 14-19
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7. : 2016 08 55-56
8. : " , 2016 31-32
9. OECD (2016), Consumption Tax Trends 2016: VAT/GST and excise rates, trends and policy issues, OECD Publishing, Paris

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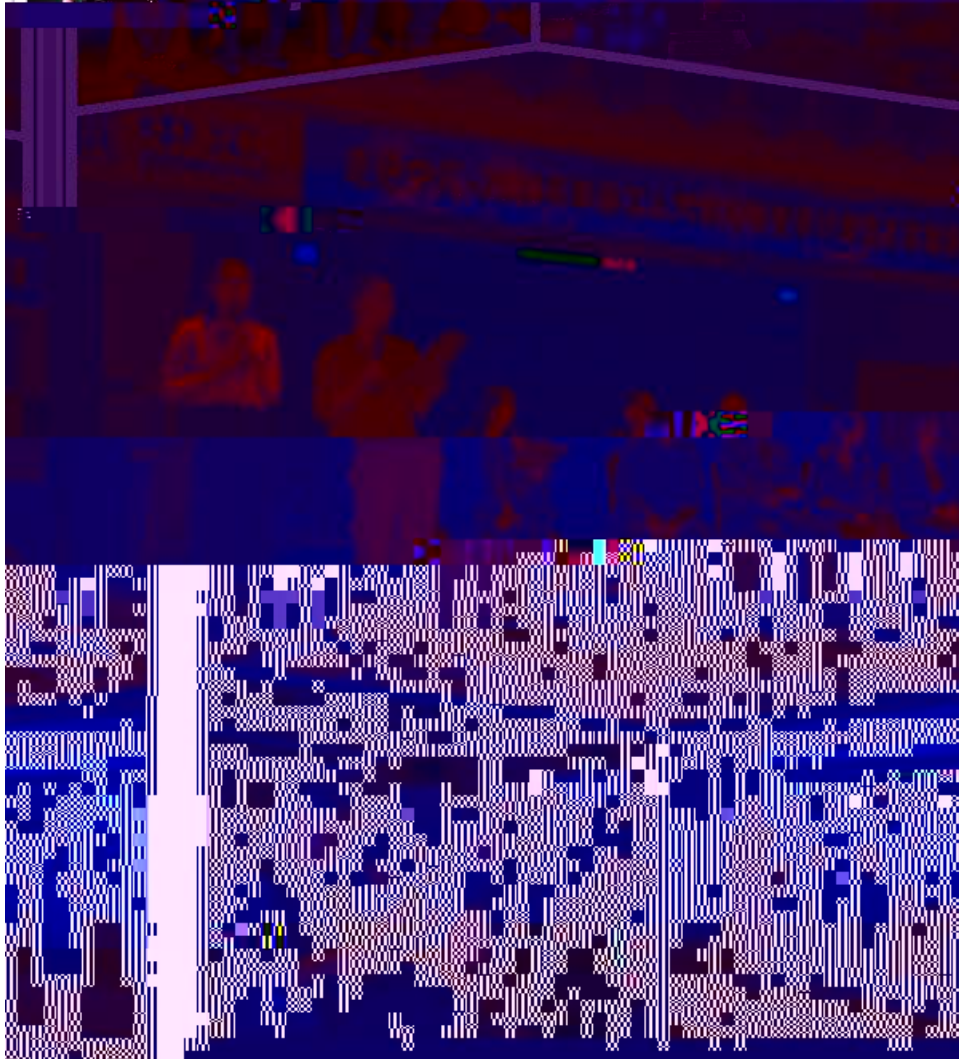
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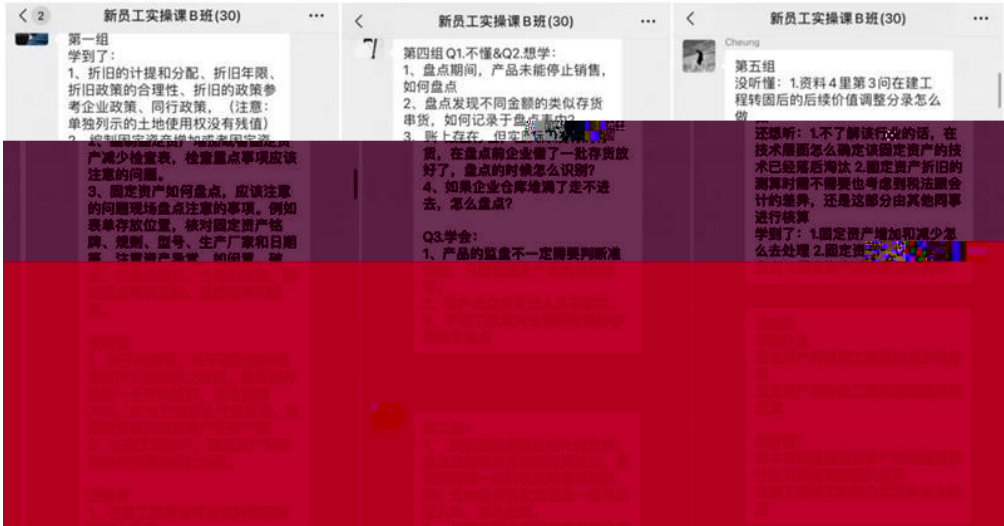
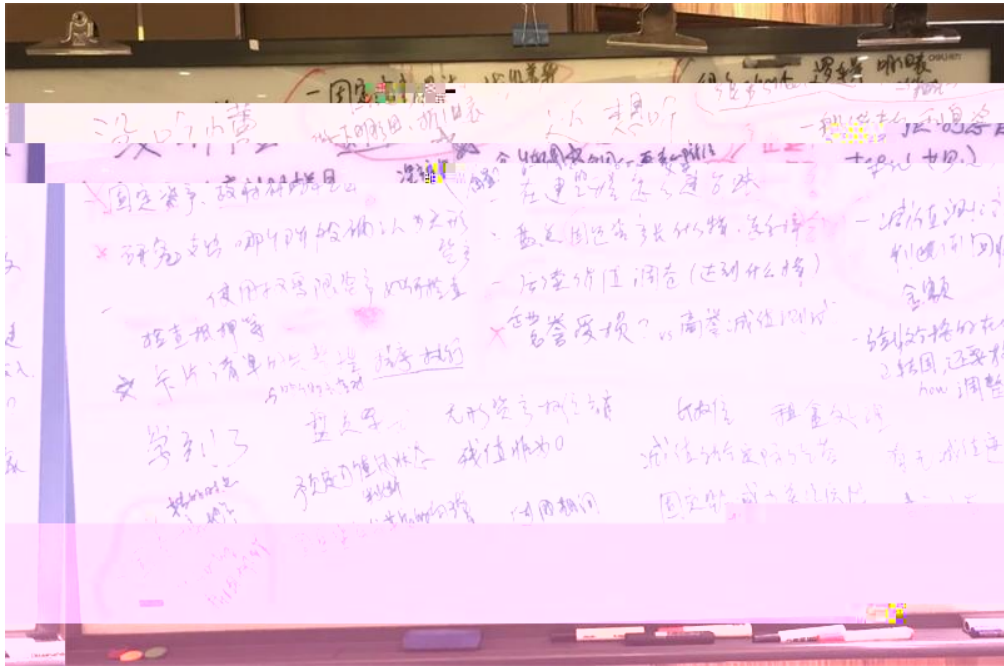




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