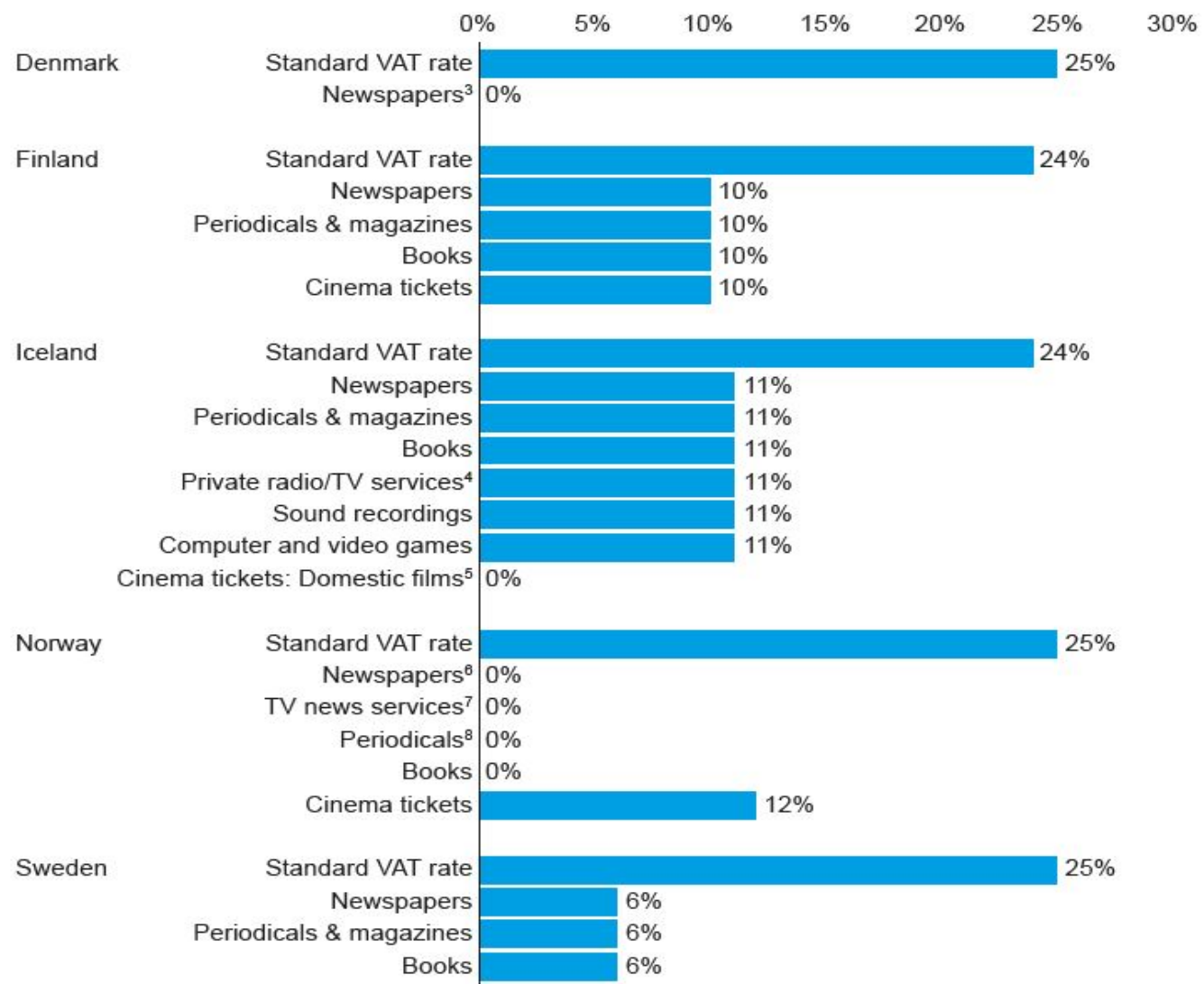


Media sectors with *reduced* value added tax (VAT) rates in the Nordic countries in 2021 (Jan.) ^{1,2}

NOTE: The media sectors refer to both analogue and digital (electronic) versions ^{1,2}



¹ Reduced VAT-rate for newspapers, periodicals, magazines and books refer to printed and digital (electronic) versions. The categories include stand-alone digital media.

² As of July 2019, the three Nordic EU countries Denmark, Finland and Sweden reduced or abolished VAT on digital (electronic) publications, so as to be equal to the VAT rate for print publications. This after the EU in November 2018 gave the green light for reducing the VAT rate on digital publications. In Norway, VAT on digital newspapers and other electronic news services was abolished in March 2016, followed by books and periodicals in July 2019, and in-depth journalism in July 2020 (see note 6). In Iceland, as of July 2018, VAT was lowered from the standard 24% to 11% for digital publications, streaming services, and computer and video games.

³ Denmark has no differentiated VAT rates, but businesses who conduct VAT-exempt activities must pay a specific Danish payroll tax (*lønsafgift*) instead. For VAT-exempt media, the fee is 3.54% of the newspaper sales revenue.

⁴ Linear and ondemand services.

⁵ Cinema tickets are subject to standard VAT rate, with the exception of screenings of domestic films, which are VAT exempt.

⁶ Digital newspapers and other electronic news services (also including TV channels' news services, see note 7) are subject to zero VAT rate since March 2016, along with print newspapers. In July 2020, the definition for newspapers subject to zero VAT rate was extended to include in-depth journalism (dybdejournalistik), allowing a zero VAT rate also for periodicals with frequent digital updates.

⁷ The zero VAT rate introduced on electronic news services in March 2016 (see note 6) also includes paid-for TV and radio news.

⁸ In Norway, only periodicals (fagpresse) are subject to zero VAT rate, while consumer magazines (ukepresse) have full VAT rate. Zero VAT for periodicals' digital versions applies to digital versions of print editions and/or static, numbered digital editions. However, in July 2020, a zero VAT rate for newspapers was extended to in-depth journalism, including periodicals with continuous publishing online (see note 6).

Sources: Danish Customs and Tax Administration, Finnish Tax Administration/Statistics Finland, Directorate of Internal Revenue/Statistics Iceland, Skatteetaten/medianorway, Swedish Tax Agency/Nordicom.

Links to the sources:

Denmark [Skatteforvaltningen \(Danish Customs and Tax Administration\): Beregning af lønsafgift, Metode 3](#)

Denmark [Skatteministeriet \(Danish Ministry of Taxation\): Lønsafgiftsloven](#)

Finland [The Finnish Tax Administration: Rates of VAT](#)

Iceland [Iceland Revenue and Custom: Value Added Tax](#)

Norway [Skatteetaten \(The Norwegian Tax Administration\): Merverdiavgiftshåndboken 2020](#)

Norway [Skatteetaten \(The Norwegian Tax Administration\): Prinsipputtalelse, Merverdiavgift – Fritak for dybdejournalistikk \(29.06.2020\)](#)

Sweden [Skatteverket \(Swedish Tax Agency\): Momssats på varor och tjänster](#)

[Latest update: February 2020]