

The IVA in Spain

done by Paloma

- Current general IVA on Spain
- Current reduced IVA on Spain
- Current super reduced IVA on Spain
- Spanish IVA evolution
- Spain IVA compared to other countries IVA's

What i´m going
to talk about in
this
presentation

Current IVA

The general IVA of the products is 21%
in Spain

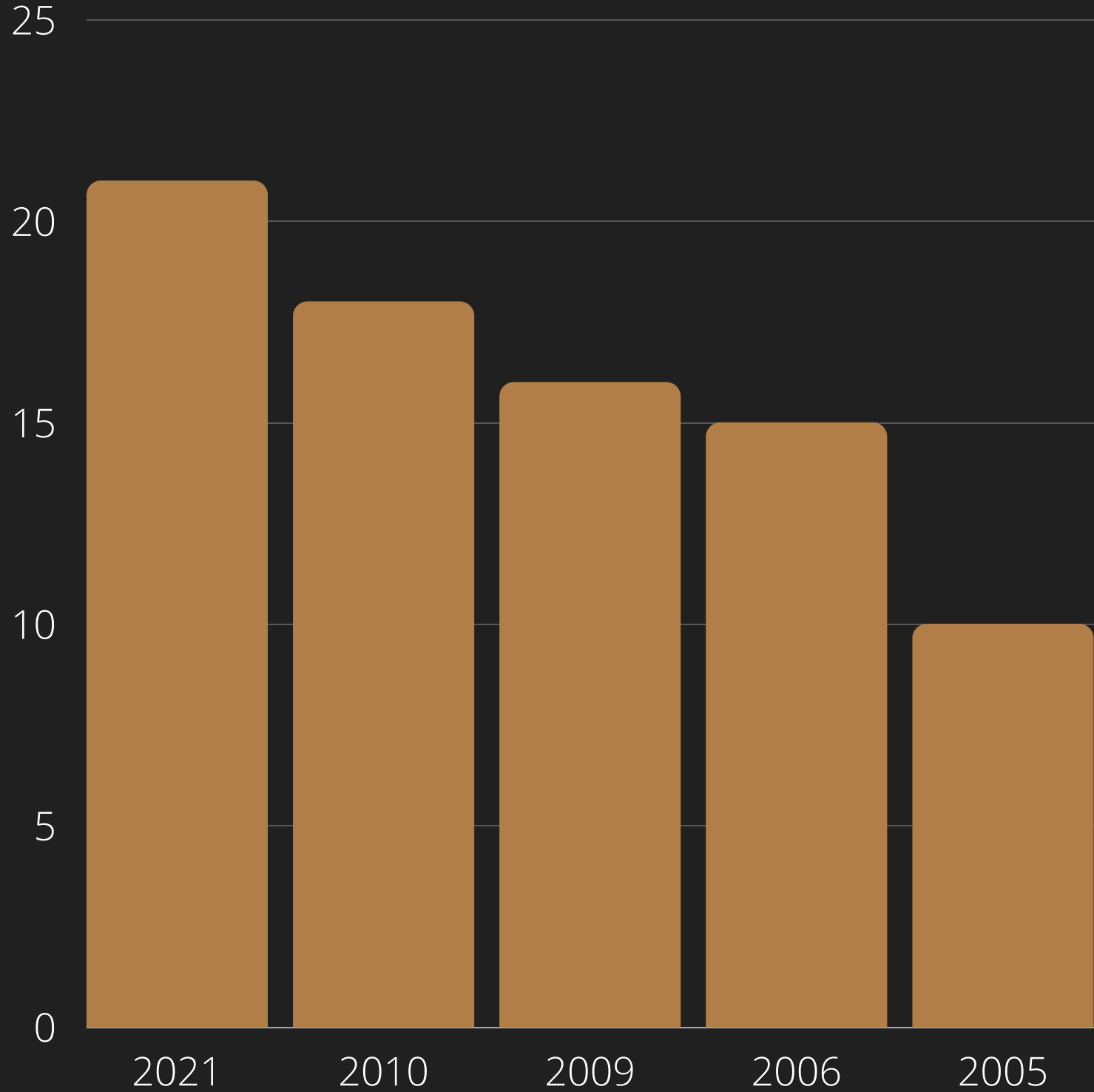
- Human and animal food (excluding alcohol...).
- Service products destined to agricultural services.
- Water.
- Complements to help with deficiencies (lenses, wheelchair...)
- Sanitary products and sanitation.
- Transport services.
- Hostelery, campsites, spas, restaurants...
- Street cleaning services.
- Houses repair or renovation.
- Rent or buy of a living place.

receive 10%

- Basic food like : bread, eggs, milk, fruits, vegetables, legumes and cereals
- Books, newspaper and magazines with less advertising
- Medicines.
- Vehicles to people with reduced mobility.
- Implants and prothesis for people with disabilities.
- Official protection living places (renting or buying).
- Teleassistant services and home help day centres and residential attention.
- Sanitary masks.

recieve 4%

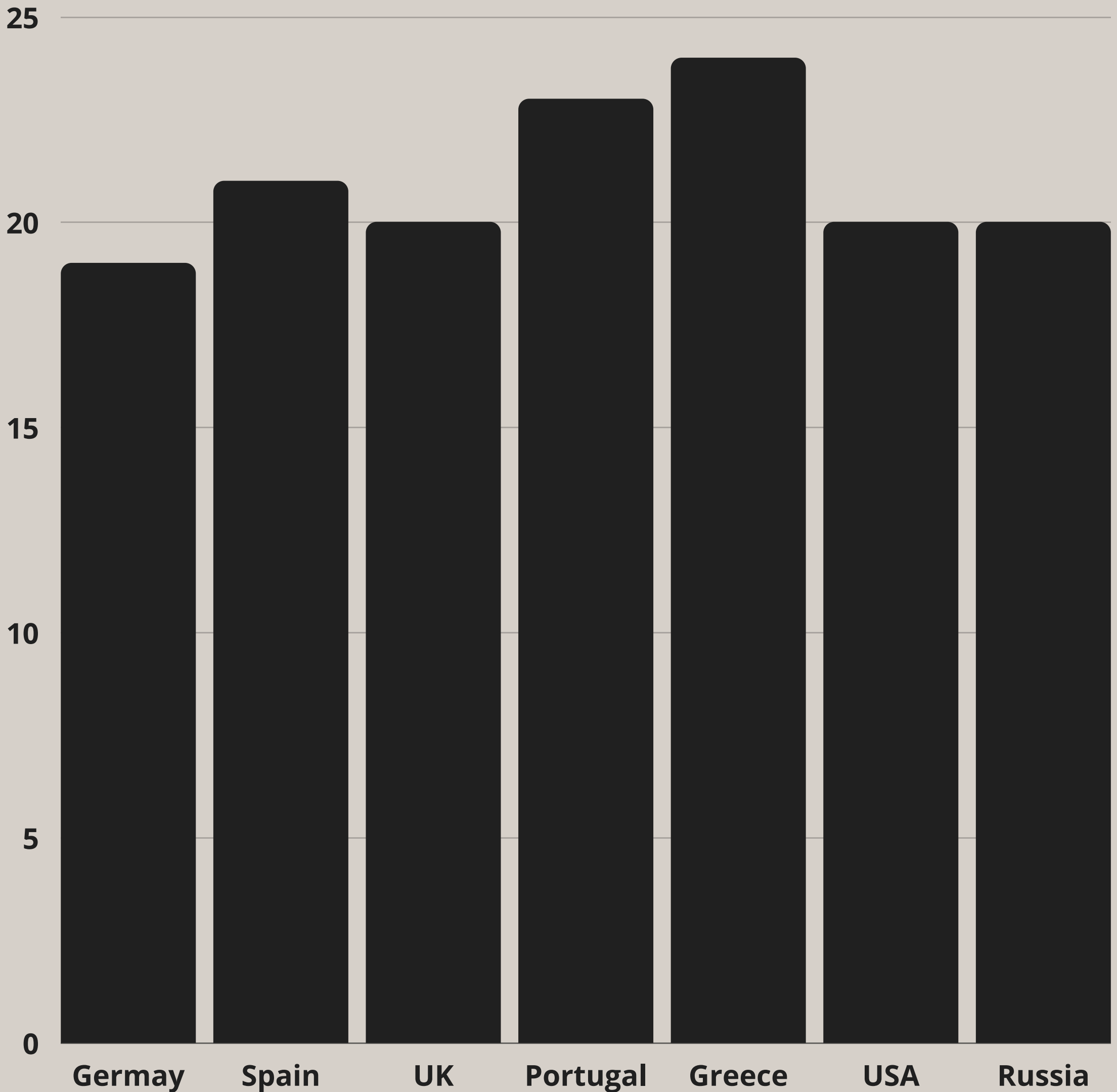
Last years general IVA



- 2010 the IVA was a 18%
- **2009 the IVA was a 16%**
- **2006 the IVA was a 15%**
- 2005 the IVA was a 10%

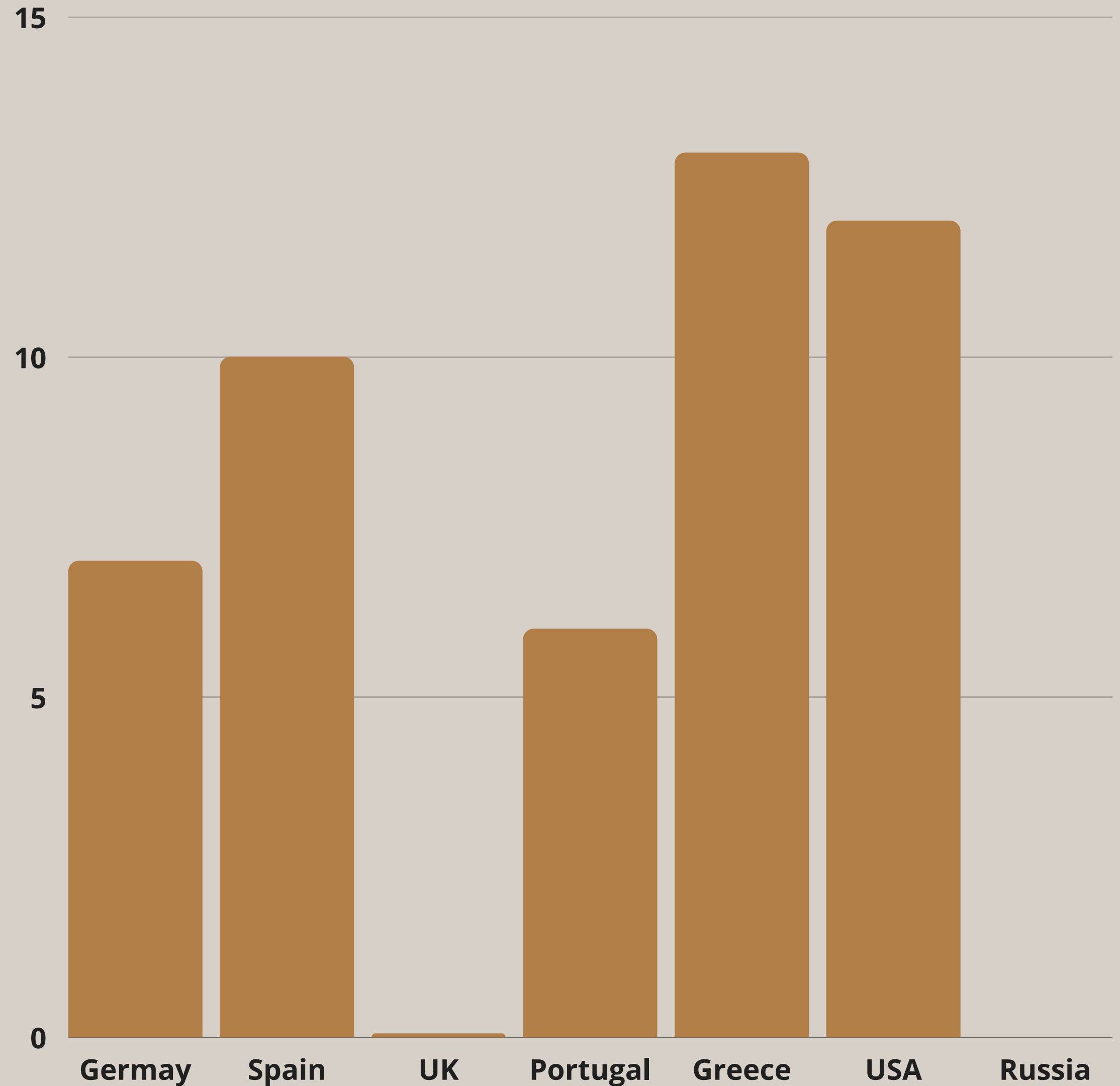
Differences between other countries

- general IVA
- reduced IVA
- super reduced IVA



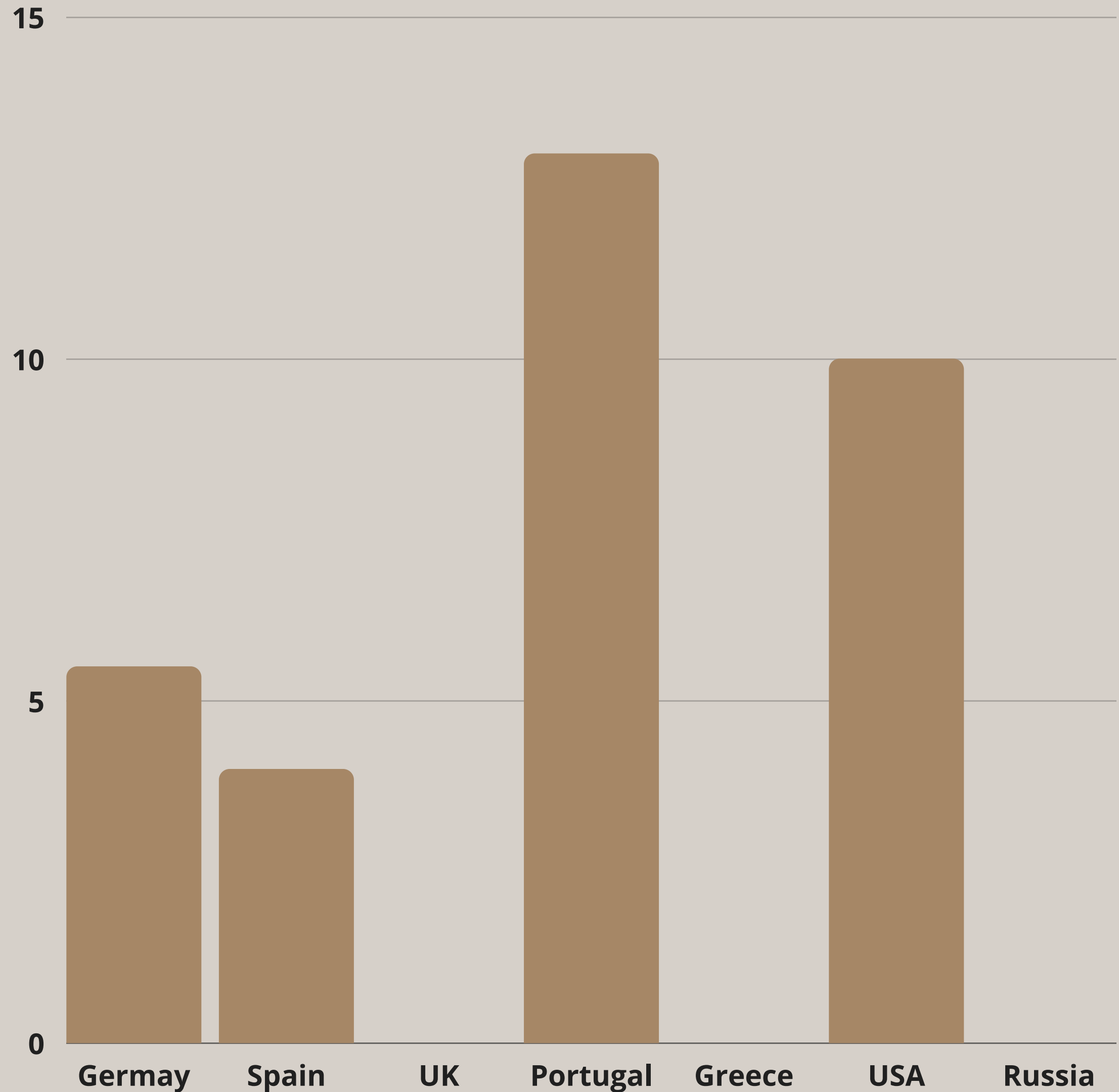
Differences between reduced IVA

- general IVA
- reduced IVA
- super reduced IVA



Diferences between super reduced IVA

- general IVA
- reduced IVA
- super reduced IVA



That was my presentation

I hope you liked

