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

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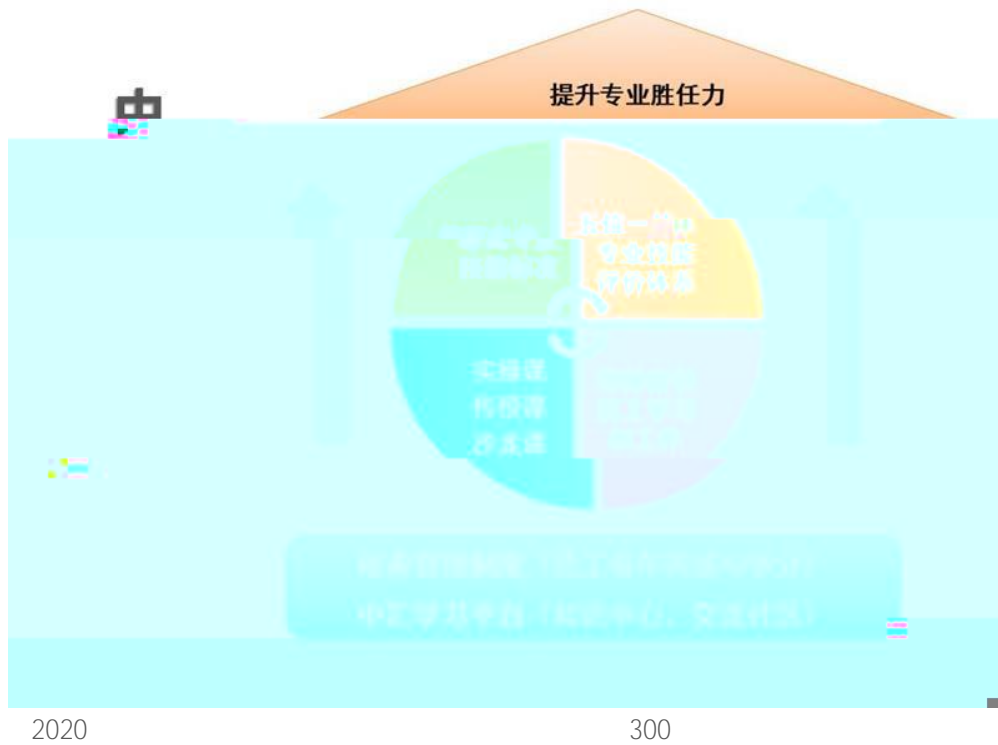
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4. OECD , 2017 03 14-19
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8. : " , 2016 31-32
9. OECD (2016), Consumption Tax Trends 2016: VAT/GST and excise rates, trends and policy issues, OECD Publishing, Paris

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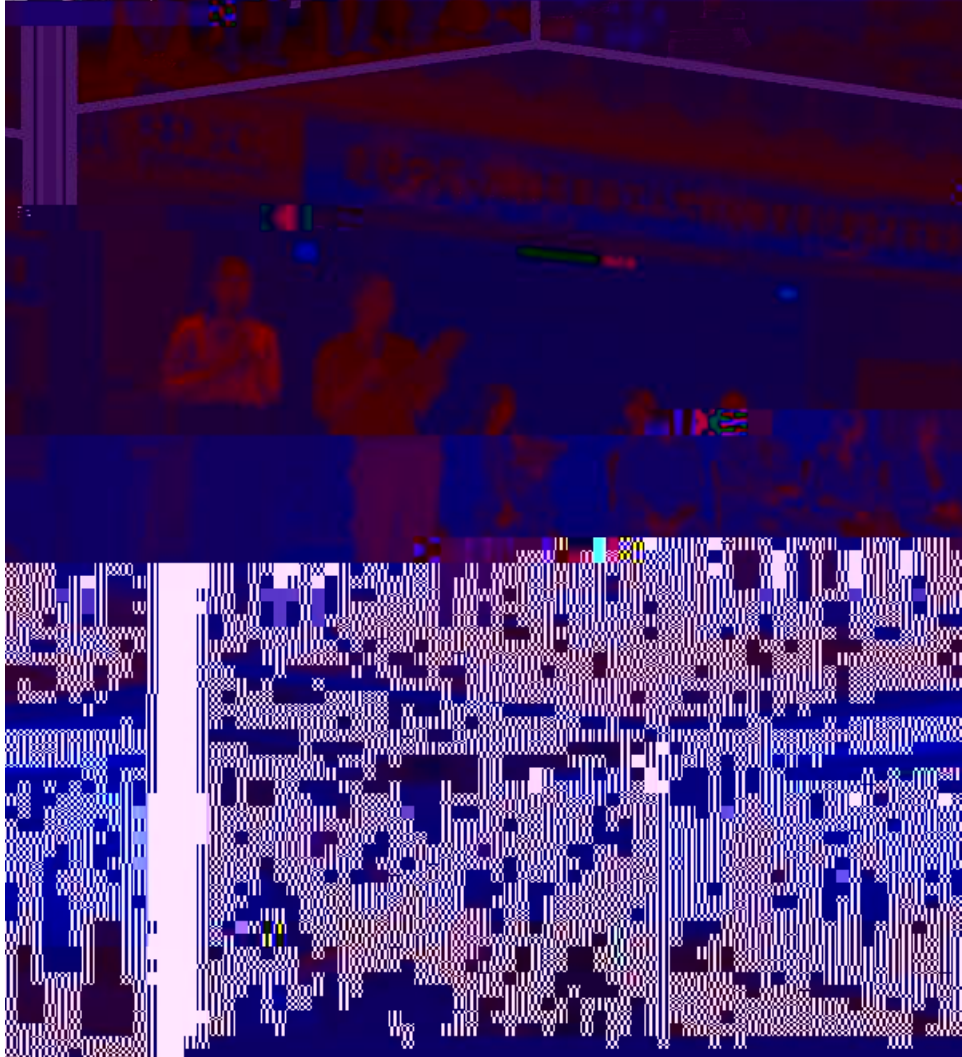


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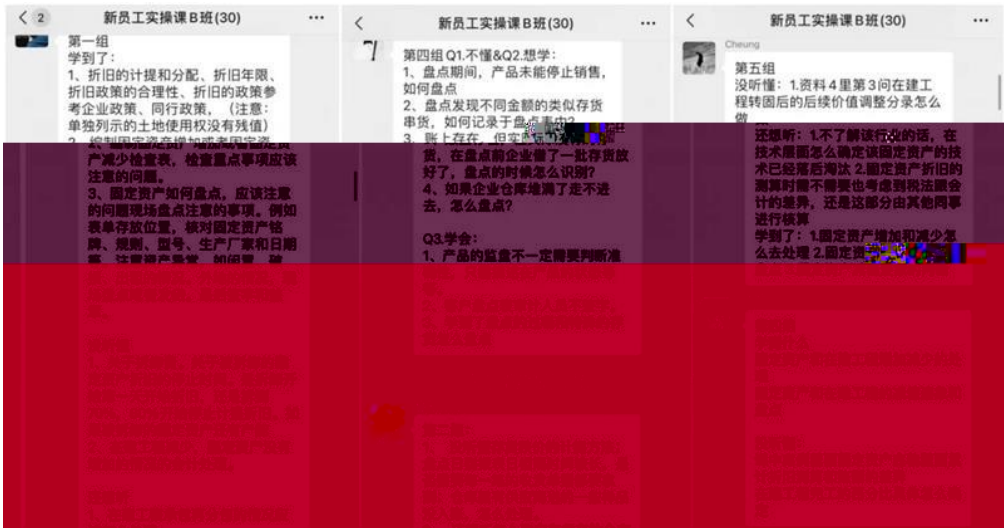
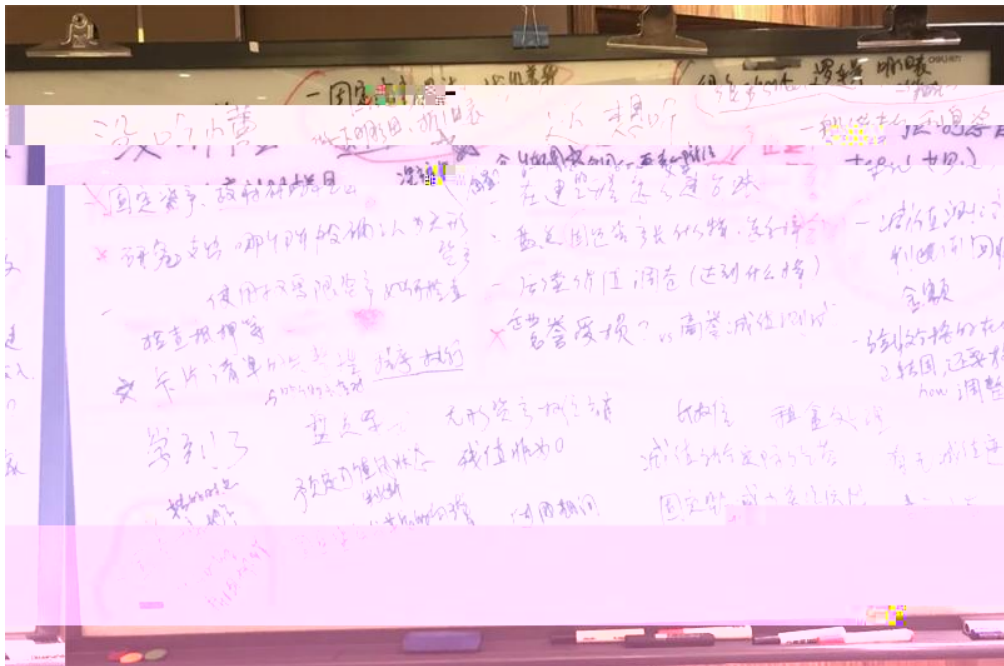
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