

IVA aplicado a los medicamentos en Europa

Año 2016

| País | IVA estándar (%) | IVA aplicado a medicamentos | |
|----------------|------------------|-----------------------------|------------|
| | | Prescripción (%) | OTC (%) |
| Austria | 20,0 | 10,0 | 10,0 |
| Belgium | 21,0 | 6,0 | 6,0 |
| Bulgaria | 20,0 | 20,0 | 20,0 |
| Croatia | 25,0 | 5,0 | 25,0 |
| Cyprus | 19,0 | 5,0 | 5,0 |
| Czech Republic | 21,0 | 10,0 | 10,0 |
| Denmark | 25,0 | 25,0 | 25,0 |
| Estonia | 20,0 | 9,0 | 9,0 |
| Finland | 24,0 | 10,0 | 10,0 |
| France | 20,0 | 2,1 | 10,0 |
| Germany | 19,0 | 19,0 | 19,0 |
| Greece | 23,0 | 6,0 | 6,0 |
| Hungary | 27,0 | 5,0 | 5,0 |
| Iceland | 24,0 | 24,0 | 24,0 |
| Ireland | 23,0 | 0,0 – 23,0 | 0,0 – 23,0 |
| Italy | 22,0 | 10,0 | 10,0 |
| Latvia | 21,0 | 12,0 | 12,0 |
| Lithuania | 21,0 | 5,0 | 21,0 |
| Luxembourg | 17,0 | 3,0 | 3,0 |
| Malta | 18,0 | 0,0 | 0,0 – 23,0 |
| Netherlands | 21,0 | 6,0 | 6,0 |
| Norway | 25,0 | 25,0 | 25,0 |
| Poland | 23,0 | 8,0 | 8,0 |
| Portugal | 23,0 | 6,0 | 6,0 |
| Romania | 20,0 | 9,0 | 9,0 |
| Russia | 10,0 | 10,0 | 10,0 |
| Serbia | 20,0 | 10,0 | 10,0 |
| Slovakia | 20,0 | 10,0 | 10,0 |
| Slovenia | 22,0 | 9,5 | 9,5 |
| Spain | 21,0 | 4,0 | 4,0 |
| Sweden | 25,0 | 0,0 | 25,0 |
| Switzerland | 8,0 | 2,5 | 2,5 |
| Turkey | 18,0 | 8,0 | 8,0 |
| United Kingdom | 20,0 | 0,0 | 20,0 |

Fuente: EFPIA

Francia: medicamentos reembolsables 2,1%; medicamentos no reembolsables 10,0%

Irlanda: medicación oral 0%; otra medicación 23%

Lituania: medicamentos reembolsables 5,0%; medicamentos no reembolsables 21,0%

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