

### **VAT Adoption Timeline – Chronological**

Year	Country
1948	France
1960	Côte d'Ivoire
1967	Brazil
1967	Denmark
1968	Germany
1968	Uruguay
1969	Netherlands
1969	Sweden
1970	Ecuador
1970	Luxembourg
1970	Norway
1971	Belgium
1972	Ireland
1973	Austria
1973	Bolivia
1973	Italy
1973	Peru
1973	United Kingdom
1975	Argentina
1975	Chile
1975	Colombia
1975	Costa Rica
1975	Nicaragua
1976	Honduras
1976	Israel
1976	Palestine
1977	Korea
1977	Panama
1980	Mexico
1980	Senegal
1982	Haiti
1983	Dom. Republic
1983	Guatemala
1985	Indonesia
1985	Turkey
1986	Morocco
1986	New Zealand
1986	Niger
1986	Portugal
1986	Spain
1986	Taiwan
1987	Greece
1988	Hungary
1988	Philippines
1988	Tunisia
1989	Japan

Year	Country
1989	Malawi
1990	Iceland
1990	Kenya
1990	Pakistan
1990	Trin. & Tobago
1991	Bangladesh
1991	Benin
1991	Canada
1991	Egypt
1991	Jamaica
1991	Mali
1991	South Africa
1992	Algeria
1992	Armenia
1992	Azerbaijan
1992	Belarus
1992	Cyprus
1992	El Salvador
1992	Estonia
1992	Faroe Islands
1992	Fiji
1992	Georgia
1992	Kazakhstan
1992	Kyrgyzstan
1992	Latvia
1992	Moldova
1992	Russia
1992	Tajikistan
1992	Thailand
1992	Turkmenistan
1992	Ukraine
1992	Uzbekistan
1993	Burkina Faso
1993	Czech Republic
1993	Paraguay
1993	Poland
1993	Romania
1993	Slovak Rep.
1993	Venezuela
1994	Bulgaria
1994	China
1994	Finland
1994	Lithuania
1994	Madagascar
1994	Nigeria

Year	Country
1994	Samoa
1994	Singapore
1995	Gabon
1995	Malta
1995	Mauritania
1995	Switzerland
1995	Togo
1995	Zambia
1996	Albania
1996	Guinea
1996	Uganda
1997	Barbados
1997	Congo
1997	Cook Islands
1997	Nepal
1998	Croatia
1998	French Polynesia
1998	Ghana
1998	Mauritius
1998	Mongolia
1998	Sri Lanka
1998	Tanzania
1998	Vanuatu
1999	Cambodia
1999	Cameroon
1999	Mozambique
1999	Neth. Antilles
1999	Papua New Guinea
1999	Slovenia
1999	Suriname
1999	Vietnam
2000	Australia
2000	Chad
2000	Namibia
2000	Sudan
2001	Cent. African Rep.
2002	Botswana
2003	Ethiopia
2003	Lesotho
2003	Serbia/Montenegro
2004	Cape Verde
2004	Laos
2004	Zimbabwe
2005	Equatorial Guinea
2005	India

**Source:** USAID. Date of VAT adoption not available for Guinea-Bissau.

### VAT Adoption Timeline – Alphabetical

Country	Year
Albania	1996
Algeria	1992
Argentina	1975
Armenia	1992
Australia	2000
Austria	1973
Azerbaijan	1992
Bangladesh	1991
Barbados	1997
Belarus	1992
Belgium	1971
Benin	1991
Bolivia	1973
Botswana	2002
Brazil	1967
Bulgaria	1994
Burkina Faso	1993
Cambodia	1999
Cameroon	1999
Canada	1991
Cape Verde	2004
Cent. African Rep.	2001
Chad	2000
Chile	1975
China	1994
Colombia	1975
Congo	1997
Cook Islands	1997
Costa Rica	1975
Côte d'Ivoire	1960
Croatia	1998
Cyprus	1992
Czech Republic	1993
Denmark	1967
Dominican Rep.	1983
Ecuador	1970
Egypt	1991
El Salvador	1992
Equatorial Guinea	2005
Estonia	1992
Ethiopia	2003
Faroe Islands	1992
Fiji	1992
Finland	1994
France	1948
French Polynesia	1998

Country	Year
Gabon	1995
Georgia	1992
Germany	1968
Ghana	1998
Greece	1987
Guatemala	1983
Guinea	1996
Haiti	1982
Honduras	1976
Hungary	1988
Iceland	1990
India	2005
Indonesia	1985
Ireland	1972
Israel	1976
Italy	1973
Jamaica	1991
Japan	1989
Kazakhstan	1992
Kenya	1990
Korea	1977
Kyrgyzstan	1992
Laos	2004
Latvia	1992
Lesotho	2003
Lithuania	1994
Luxembourg	1970
Madagascar	1994
Malawi	1989
Mali	1991
Malta	1995
Mauritania	1995
Mauritius	1998
Mexico	1980
Moldova	1992
Mongolia	1998
Morocco	1986
Mozambique	1999
Namibia	2000
Nepal	1997
Netherlands	1969
Neth. Antilles	1999
New Zealand	1986
Nicaragua	1975
Niger	1986

Country	Year
Nigeria	1994
Norway	1970
Pakistan	1990
Palestine	1976
Panama	1977
Papua New Guinea	1999
Paraguay	1993
Peru	1973
Philippines	1988
Poland	1993
Portugal	1986
Romania	1993
Russia	1992
Samoa	1994
Senegal	1980
Serbia/Montenegro	2003
Singapore	1994
Slovak Republic	1993
Slovenia	1999
South Africa	1991
Spain	1986
Sri Lanka	1998
Sudan	2000
Suriname	1999
Sweden	1969
Switzerland	1995
Taiwan	1986
Tajikistan	1992
Tanzania	1998
Thailand	1992
Togo	1995
Trin. & Tobago	1990
Tunisia	1988
Turkey	1985
Turkmenistan	1992
Uganda	1996
Ukraine	1992
United Kingdom	1973
Uruguay	1968
Uzbekistan	1992
Vanuatu	1998
Venezuela	1993
Vietnam	1999
Zambia	1995
Zimbabwe	2004

**Source:** USAID. Date of VAT adoption not available for Guinea-Bissau.

## Spread of the VAT, 1948 – 2006

Time Period	Countries Adopting the VAT			Number of Countries	Total VAT Countries
<b>1948 – 1959</b>	France			1	1
<b>1960 – 1969</b>	Brazil Côte d'Ivoire	Denmark Germany Netherlands	Sweden Uruguay	7	8
<b>1970 – 1979</b>	Argentina Austria Belgium Bolivia Chile Colombia Costa Rica	Ecuador Honduras Ireland Israel Italy Korea Luxembourg	Nicaragua Norway Palestine Panama Peru UK	20	28
<b>1980 – 1989</b>	Dom. Rep. Greece Guatemala Haiti Hungary Indonesia Japan	Malawi Mexico Morocco New Zealand Niger Philippines	Portugal Senegal Spain Taiwan Tunisia Turkey	19	47
<b>1990 – 1999</b>	Albania Fr. Algeria Armenia Azerbaijan Bangladesh Barbados Belarus Benin Bulgaria Burkina Faso Cambodia Cameroon Canada China Congo Cook Islands Croatia Cyprus Czech Rep. Egypt El Salvador Estonia Faroe Islands Fiji Finland	Polynesia Gabon Georgia Ghana Guinea Iceland Jamaica Kazakhstan Kenya Kyrgyzstan Latvia Lithuania Madagascar Mali Malta Mauritania Mauritius Moldova Mongolia Mozambique Nepal Neth. Ant. Nigeria Pakistan P. N. Guinea	Paraguay Poland Romania Russia Samoa Singapore Slovak Rep. Slovenia S. Africa Sri Lanka Suriname Switzerland Tajikistan Tanzania Thailand Togo T & Tobago Turkmen. Uganda Ukraine Uzbekistan Vanuatu Venezuela Vietnam Zambia	75	122
<b>2000 – 2006</b>	Australia Botswana Cape Verde CAR Chad	Eq. Guinea Ethiopia India Laos Lesotho	Namibia Serb./Mont. Sudan Zimbabwe	14	136

**Source:** USAID. Date of VAT adoption not available for Guinea-Bissau.