

Country	Std. VAT Rate (%)	U.S. 2005 Exports FAS value (\$)	U.S. 2005 Imports customs value (\$)	VAT Collected on U.S. Exports (\$)	VAT Subsidy to U.S. Imports (\$)	Total VAT Distortion (\$)	% of Total
Albania	20	18,087,543	11,175,012	3,617,509	2,235,002	5,852,511	0.002
Algeria	17	1,141,520,251	10,589,027,925	194,058,443	1,800,134,747	1,994,193,190	0.679
Argentina	21	3,625,503,002	4,647,702,717	761,355,630	976,017,571	1,737,373,201	0.591
Armenia	20	47,313,517	45,696,873	9,462,703	9,139,375	18,602,078	0.006
Australia	10	14,638,371,572	7,360,269,127	1,463,837,157	736,026,913	2,199,864,070	0.749
Austria	20	2,303,414,977	5,913,756,442	460,682,995	1,182,751,288	1,643,434,284	0.559
Azerbaijan	18	129,369,509	45,366,189	23,286,512	8,165,914	31,452,426	0.011
Bangladesh	15	310,562,214	2,692,443,030	46,584,332	403,866,455	450,450,787	0.153
Barbados	15	355,151,741	31,597,938	53,272,761	4,739,691	58,012,452	0.020
Belarus	18	33,223,829	346,824,301	5,980,289	62,428,374	68,408,663	0.023
Belgium	21	16,708,575,857	12,975,372,278	3,508,800,930	2,724,828,178	6,233,629,108	2.121
Benin	18	69,101,285	513,184	12,438,231	92,373	12,530,604	0.004
Bolivia	14.943	185,794,531	293,323,782	27,763,277	43,831,373	71,594,650	0.024
Botswana	10	67,190,258	178,164,424	6,719,026	17,816,442	24,535,468	0.008
Brazil	17.5	13,554,299,875	24,345,863,267	2,372,002,478	4,260,526,072	6,632,528,550	2.257
Bulgaria	20	260,672,928	451,101,409	52,134,586	90,220,282	142,354,867	0.048
Burkina Faso	18	24,307,673	2,084,203	4,375,381	375,157	4,750,538	0.002
Cambodia	10	67,186,472	1,767,086,372	6,718,647	176,708,637	183,427,284	0.062
Cameroon	18.7	115,778,238	154,520,299	21,650,531	28,895,296	50,545,826	0.017
Canada	7	183,234,877,485	287,533,544,304	12,826,441,424	20,127,348,101	32,953,789,525	11.213
Cape Verde	15	8,849,293	2,624,250	1,327,394	393,638	1,721,031	0.001
Cent. African Rep.	18	13,877,693	5,696,947	2,497,985	1,025,450	3,523,435	0.001
Chad	18	53,692,830	1,472,053,000	9,664,709	264,969,540	274,634,249	0.093
Chile	19	4,667,789,750	6,745,108,946	886,880,053	1,281,570,700	2,168,450,752	0.738
China**	17	38,856,660,535	242,637,963,605	6,605,632,291	41,248,453,813	47,854,086,104	16.283
Colombia	16	4,962,135,078	8,770,270,284	793,941,612	1,403,243,245	2,197,184,858	0.748
Congo (Brazzaville)	18	103,429,056	1,662,438,263	18,617,230	299,238,887	317,856,117	0.108
Cook Islands	10	1,297,814	1,744,825	129,781	174,483	304,264	0.000
Costa Rica	13	3,296,808,422	3,377,265,334	428,585,095	439,044,493	867,629,588	0.295
Côte d'Ivoire	18	119,362,717	1,140,983,187	21,485,289	205,376,974	226,862,263	0.077
Croatia	22	151,403,545	429,547,994	33,308,780	94,500,559	127,809,339	0.043
Cyprus	15	71,586,139	30,677,367	10,737,921	4,601,605	15,339,526	0.005
Czech Republic	19	915,363,108	2,183,788,826	173,918,991	414,919,877	588,838,867	0.200
Denmark	25	1,786,624,410	5,129,013,483	446,656,103	1,282,253,371	1,728,909,473	0.588
Dom. Republic	12	4,351,225,910	4,602,574,826	522,147,109	552,308,979	1,074,456,088	0.366
Ecuador	12	1,733,150,925	5,873,933,219	207,978,111	704,871,986	912,850,097	0.311
Egypt	10	3,133,475,935	2,076,460,046	313,347,594	207,646,005	520,993,598	0.177
El Salvador	13	1,778,436,968	1,982,422,282	231,196,806	257,714,897	488,911,703	0.166
Equatorial Guinea	15	248,427,267	1,561,518,969	37,264,090	234,227,845	271,491,935	0.092
Estonia	18	139,096,793	493,661,278	25,037,423	88,859,030	113,896,453	0.039
Ethiopia	15	513,271,866	61,803,078	76,990,780	9,270,462	86,261,242	0.029
Faroe Islands	25	2,481,113	4,276,273	620,278	1,069,068	1,689,347	0.001
Fiji	12.5	25,736,523	169,521,222	3,217,065	21,190,153	24,407,218	0.008
Finland	22	1,994,181,031	4,414,941,364	438,719,827	971,287,100	1,410,006,927	0.480
France	19.6	20,658,146,133	33,499,240,789	4,048,996,642	6,565,851,195	10,614,847,837	3.612
French Polynesia	16	109,242,015	60,177,263	17,478,722	9,628,362	27,107,084	0.009
Gabon	18	95,403,737	2,885,672,978	17,172,673	519,421,136	536,593,809	0.183
Georgia	18	195,529,905	152,039,933	35,195,383	27,367,188	62,562,571	0.021
Germany	16	29,226,998,480	84,344,641,788	4,676,319,757	13,495,142,686	18,171,462,443	6.183
Ghana	12.5	324,067,986	159,259,775	40,508,498	19,907,472	60,415,970	0.021
Greece	18	1,154,745,772	886,670,388	207,854,239	159,600,670	367,454,909	0.125
Guad. and Mart.	8.5	48,421,105	2,128,806	4,115,794	180,949	4,296,742	0.001
Guatemala	12	2,665,842,256	3,123,214,597	319,901,071	374,785,752	694,686,822	0.236
Guinea	18	124,120,041	74,734,136	22,341,607	13,452,144	35,793,752	0.012

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Guinea-Bissau	10	2,076,648	113,899	207,665	11,390	219,055	0.000
Haiti	10	674,740,216	447,103,788	67,474,022	44,710,379	112,184,400	0.038
Honduras	12	3,155,129,478	3,758,407,595	378,615,537	451,008,911	829,624,449	0.282
Hungary	25	871,477,612	2,562,817,030	217,869,403	640,704,258	858,573,661	0.292
Iceland	24.5	486,855,143	269,277,886	119,279,510	65,973,082	185,252,592	0.063
India	12.5	6,965,173,702	18,709,993,474	870,646,713	2,338,749,184	3,209,395,897	1.092
Indonesia	10	2,992,267,227	11,934,389,862	299,226,723	1,193,438,986	1,492,665,709	0.508
Ireland	21	8,701,953,304	28,384,776,272	1,827,410,194	5,960,803,017	7,788,213,211	2.650
Israel	18	6,497,174,531	16,870,461,478	1,169,491,416	3,036,683,066	4,206,174,482	1.431
Italy	20	10,528,355,822	30,879,866,166	2,105,671,164	6,175,973,233	8,281,644,398	2.818
Jamaica	15	1,595,602,718	341,352,616	239,340,408	51,202,892	290,543,300	0.099
Japan	5	51,498,651,313	137,831,262,902	2,574,932,566	6,891,563,145	9,466,495,711	3.221
Kazakhstan	15	529,989,606	1,078,135,947	79,498,441	161,720,392	241,218,833	0.082
Kenya	16	625,910,126	347,754,121	100,145,620	55,640,659	155,786,280	0.053
Korea	10	26,210,405,375	43,154,534,938	2,621,040,538	4,315,453,494	6,936,494,031	2.360
Kyrgyzstan	20	30,822,214	4,552,190	6,164,443	910,438	7,074,881	0.002
Laos	8.25	9,196,673	4,153,378	758,726	342,654	1,101,379	0.000
Latvia	18	163,860,412	372,941,558	29,494,874	67,129,480	96,624,355	0.033
Lesotho	14	4,010,417	403,470,611	561,458	56,485,886	57,047,344	0.019
Lithuania	18	351,185,128	648,431,403	63,213,323	116,717,653	179,930,976	0.061
Luxembourg	15	747,055,260	387,579,924	112,058,289	58,136,989	170,195,278	0.058
Madagascar	20	24,993,963	323,877,195	4,998,793	64,775,439	69,774,232	0.024
Malawi	17.5	27,368,491	82,444,177	4,789,486	14,427,731	19,217,217	0.007
Mali	18	31,774,060	3,588,117	5,719,331	645,861	6,365,192	0.002
Malta	18	183,995,707	284,065,058	33,119,227	51,131,710	84,250,938	0.029
Mauritania	14	84,859,986	825,319	11,880,398	115,545	11,995,943	0.004
Mauritius	15	20,053,602	221,996,795	3,008,040	33,299,519	36,307,560	0.012
Mexico	15	101,666,660,721	169,216,100,972	15,249,999,108	25,382,415,146	40,632,414,254	13.825
Moldova	20	39,365,311	50,075,082	7,873,062	10,015,016	17,888,079	0.006
Mongolia	15	21,502,613	143,584,844	3,225,392	21,537,727	24,763,119	0.008
Morocco	20	518,862,083	469,566,046	103,772,417	93,913,209	197,685,626	0.067
Mozambique	17	58,785,918	10,816,508	9,993,606	1,838,806	11,832,412	0.004
Myanmar	12.5	5,457,780	61,500	682,223	7,688	689,910	0.000
Namibia	15	92,954,306	129,557,186	13,943,146	19,433,578	33,376,724	0.011
Nepal	13	24,189,289	111,064,220	3,144,608	14,438,349	17,582,956	0.006
Netherlands	19	24,059,273,079	14,854,405,663	4,571,261,885	2,822,337,076	7,393,598,961	2.516
Neth. Antilles*	5	974,757,167	944,518,986	48,737,858	0	48,737,858	0.017
New Zealand	12.5	2,529,302,966	3,102,226,204	316,162,871	387,778,276	703,941,146	0.240
Nicaragua	15	589,533,601	1,181,576,127	88,430,040	177,236,419	265,666,459	0.090
Niger	19	61,908,202	65,510,642	11,762,558	12,447,022	24,209,580	0.008
Nigeria*	5	1,577,148,618	23,875,179,467	78,857,431	0	78,857,431	0.027
Norway	25	1,839,301,050	6,941,126,094	459,825,263	1,735,281,524	2,195,106,786	0.747
Pakistan	15	1,222,055,433	3,254,193,379	183,308,315	488,129,007	671,437,322	0.228
Palestine*	17	3,898,482	2,577,299	662,742	0	662,742	0.000
Panama	5	1,981,900,744	319,914,633	99,095,037	15,995,732	115,090,769	0.039
Papua New Guinea	10	53,121,460	58,451,246	5,312,146	5,845,125	11,157,271	0.004
Paraguay	10	828,297,274	58,871,832	82,829,727	5,887,183	88,716,911	0.030
Peru	19	2,038,039,106	5,122,589,934	387,227,430	973,292,087	1,360,519,518	0.463
Philippines	10	6,676,889,342	9,236,723,480	667,688,934	923,672,348	1,591,361,282	0.541
Poland	22	1,173,801,944	1,952,718,783	258,236,428	429,598,132	687,834,560	0.234
Portugal	21	1,094,456,440	2,326,784,094	229,835,852	488,624,660	718,460,512	0.244
Romania	19	612,904,057	1,167,736,783	116,451,771	221,869,989	338,321,760	0.115
Russia	18	3,657,468,821	15,352,776,816	658,344,388	2,763,499,827	3,421,844,215	1.164
Samoa*	10	14,560,553	7,937,575	1,456,055	0	1,456,055	0.000

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Senegal	18	150,323,372	3,662,962	27,058,207	659,333	27,717,540	0.009
Serbia/Montenegro	17.5	120,537,938	53,623,884	21,094,139	9,384,180	30,478,319	0.010
Singapore	5	18,679,607,783	15,083,627,633	933,980,389	754,181,382	1,688,161,771	0.574
Slovak Republic	19	140,939,519	960,173,642	26,778,509	182,432,992	209,211,501	0.071
Slovenia	20	216,811,269	409,327,191	43,362,254	81,865,438	125,227,692	0.043
South Africa	14	3,652,400,656	5,854,118,380	511,336,092	819,576,573	1,330,912,665	0.453
Spain	16	6,718,157,610	8,560,954,349	1,074,905,218	1,369,752,696	2,444,657,913	0.832
Sri Lanka	12.5	179,271,075	2,079,710,191	22,408,884	259,963,774	282,372,658	0.096
Sudan	10	102,487,241	13,574,271	10,248,724	1,357,427	11,606,151	0.004
Suriname*	10	237,909,893	165,231,194	23,790,989	0	23,790,989	0.008
Sweden	25	3,440,588,286	13,794,250,086	860,147,072	3,448,562,522	4,308,709,593	1.466
Switzerland	7.6	9,074,590,905	12,887,082,193	689,668,909	979,418,247	1,669,087,155	0.568
Taiwan	5	20,527,058,953	34,574,352,720	1,026,352,948	1,728,717,636	2,755,070,584	0.937
Tajikistan	20	28,771,118	241,029,155	5,754,224	48,205,831	53,960,055	0.018
Tanzania	20	94,051,624	34,065,983	18,810,325	6,813,197	25,623,521	0.009
Thailand	7	6,623,509,487	19,802,516,079	463,645,664	1,386,176,126	1,849,821,790	0.629
Togo	18	26,774,026	6,439,273	4,819,325	1,159,069	5,978,394	0.002
Trinidad and Tobago	15	1,366,455,112	7,792,552,771	204,968,267	1,168,882,916	1,373,851,182	0.467
Tunisia	18	257,756,237	230,737,117	46,396,123	41,532,681	87,928,804	0.030
Turkey	18	4,117,559,500	5,122,298,672	741,160,710	922,013,761	1,663,174,471	0.566
Turkmenistan	15	236,508,015	128,139,848	35,476,202	19,220,977	54,697,179	0.019
Uganda	17	58,730,832	25,851,149	9,984,241	4,394,695	14,378,937	0.005
Ukraine	20	498,136,163	1,098,625,342	99,627,233	219,725,068	319,352,301	0.109
United Kingdom	17.5	34,065,150,957	50,758,258,749	5,961,401,417	8,882,695,281	14,844,096,699	5.051
Uruguay	23	271,879,035	727,716,656	62,532,178	167,374,831	229,907,009	0.078
Uzbekistan	20	62,400,349	95,627,811	12,480,070	19,125,562	31,605,632	0.011
Vanuatu	12.5	9,021,566	2,489,141	1,127,696	311,143	1,438,838	0.000
Venezuela	15	6,034,688,933	32,750,328,881	905,203,340	4,912,549,332	5,817,752,672	1.980
Vietnam	10	1,151,346,520	6,522,326,720	115,134,652	652,232,672	767,367,324	0.261
Zambia	17.5	28,241,663	31,698,165	4,942,291	5,547,179	10,489,470	0.004
Zimbabwe	15	44,549,802	95,212,153	6,682,470	14,281,823	20,964,293	0.007
Total, All VAT Countries		755,068,735,441	1,558,573,923,852	93,116,984,903	200,780,660,212	293,897,645,115	100.000
Total U.S. Trade with World		803,991,889,789	1,662,379,668,854				
VAT Country Trade as % World		93.91	93.76				
Average VAT for U.S. Exports		12.33%					
Average VAT for U.S. Imports			12.88%				

Total VAT Disadvantage	\$293,897,645,115
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Notes: “VAT collected on U.S. exports” is an estimate for each country representing the product of the country’s standard VAT rate and the value of U.S. exports to that country. “VAT subsidy to U.S. imports” is an estimate representing the product of the country’s standard VAT rate and U.S. imports from that country. “Average VAT” is a weighted average, based on the total VAT amounts rebated and imposed weighted by total U.S. trade with the VAT countries.

* Country, while applying a VAT, does not rebate the tax paid on exports, so the VAT subsidy on exports equals zero.

** For the last several years, China has rebated smaller VAT amounts for many items. While 17% is rebated for some items and is the standard rate, many items are rebated at 13%. Here, the estimate for China, as for all other countries, is based on the standard rate. If the lower rate of 13% were used for all of China’s exports, the total VAT disadvantage would be \$284 billion.

Sources: VAT rates from USAID, *VAT Revisted*, October 2005. Import for consumption and domestic export statistics from U.S. Census Bureau, Foreign Trade Stats