

Country	Fixed Book Price	General VAT	VAT on Books	VAT on e-books
Austria	Yes	20%	10%	20%
Belgium	No	21%	6%	21%
Bulgaria	No	20%	20%	20%
Czech Republic	No	20%	14%	20%
Cyprus	No	17%	5%	15%
Denmark	No	25%	25%	25%
Estonia	No	20%	9%	20%
Finland	No	23%	9%	23%
France (2)	Yes	19,60%	7%	7%
Germany	Yes	19%	7%	19%
Greece	Yes	23%	6,50%	23%
Hungary	No	27%	5%	27%
Ireland	No	23%	0%	23%
Italy (1)	Yes	21%	4%	21%
Latvia	No	22%	12%	22%
Lithuania	No	21%	9%	21%
Luxembourg (2)	No	15%	3%	3%
Malta	No	18%	5%	18%
The Netherlands	Yes	19%	6%	19%
Poland	No	23%	5%	23%
Portugal	Yes	23%	6%	23%
Romania	No	24%	9%	24%
Slovakia	No	20%	10%	20%
Slovenia	No	20%	8,50%	20%
Spain	Yes	18%	4%	18%
Sweden	No	25%	6%	25%
UK	No	20%	0%	20%
Norway	No	25%	0%	25%
Switzerland	No	8%	2,50%	8%
Iceland	No	25,50%	7%	25,50%
USA	No	45 different tax rates (1/state)		
Australia	No	10%	10%	10%
New Zealand	No	15%	15%	15%

- (1) The Italian Parliament has proposed an increase in the standard rate of VAT from 21% to 23% and the reduced rate from 10% to 12%. The increased rates if implemented will be effective from 1 September 2012.
The measures have not yet been approved by the Parliament and could be subject to change. The increases are not definite & may be reversed if economic conditions improve.
- (2) France (early 2012) and Luxembourg (end of 2011) unilaterally decided to apply reduced VAT on e books against the EU regulation.

Source for Europe :

http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/rates/vat_rates_en.pdf

Non EU countries : various sources