

		AUSTRIA	BELGIUM	BULGARIA	CROATIA	CYPRUS	CZECHIA	DENMARK	ESTONIA	FINLAND	FRANCE*	GERMANY	GREECE	HUNGARY	IRELAND*	ITALY	LATVIA	LITHUANIA*	LUXEMBOURG	MALTA	NETHERLANDS	POLAND	PORTUGAL	ROMANIA	SLOVAKIA	SLOVENIA	SPAIN	SWEDEN	NORWAY	SWITZERLAND LIECHTENSTEIN	ICELAND	AZERBAIJAN GEORGIA	SERBIA	TURKEY*	UKRAINE	UNITED KINGDOM*
RATES	Standard	20	21	20	25	19	21	25	20	24	20	19	24	27	23	22	21	21	17	18	21	23	23	19	20	22	21	25	25	7,7	24	18	20	18	20	20
	Reduced	10/ 13	6/12	9	5/13	5/9	10/15	-	9	10/14	5,5/10	7	6/13	18/5	9/13,5	5/10	5/12	9	8/14	7	9	5/8	6/13	5/9	10	5/9,5	10	6/12	6/12 /15	2,5	11	-	10	8	7	12,5/ 5
	Super reduced	-	-	-	-	-	-	-	-	-	2,1	-	-	-	-	4,8	4	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HOTEL		10	6	9	13*	9	10	25	9*	10	10	7*	13	5	9/13,5	10	12*	9	3	7	9	8*	6	5	10*	9,5	10	12	12	3,7	11	18	10	8	7*	12,5/ 20**
RESTAURANT SERVICES	Restaurant Food	10	12	9*	13	9	10	25	20	14	10	7***	13	5*	9/13,5	10	21	9	3	18*	9	8	13*	5	20	9,5	10	12	25	7,7	11	18	20	8/* 18	20	12,5/ 20
	Non-alcoholic beverages	10/20 *	21	9*	25	9	10	25	20	14	10	19	13*/24	5*/27 **	9/13,5	10	21	9	3	18*	9	8/23 **	13*/23	5	20	22	10	12	25	7,7	11	18	20	8/* 18	20	12,5/ 20
	Alcoholic beverages	20	21	20	25	9	10*/21	25	20	24	20	19	24	27	23	10	21	21	17	18*	21	23	23	5*/19	20	22	10	25	25	7,7	11	18	20	18	20	20
	Take away / Delivery Food	10	6	9*	13	9	10	25	20	14	5,5/10 **	7(T)/ 19(D) **	13	27	9/13,5	10	21	9	3	18	9	8	6/13/ 23**	5	20	9,5	10	12	15	2,5*	11	18	20	8	20	20/0* **
	Non-alcoholic drinks	10/20 *	6(T)/ 21(D)	9*	25	19	10	25	20	14	5,5/10 **	19	13*/24	27	9/13,5	10	21	9	3	18	9	8/23 **	6**/13/ 23	5	20	22	10	12	15	2,5	11	18	20	8	20	12,5/ 20
	Alcoholic beverages	20	21	20	25	19	10*/21	25	20	21	20	19	24	27	23	10	21	21	17	18	21	23	13*/23	5*/19	20	22	10	25	25	7,7	11	18	20	18	20	20
BAR&CAFÉ SERVICES	Bars & cafés Food	10	12	9*	13	9/19	10	25	20	14	10	7***	13	5*/27* *	9/13,5	10	21	9	3	18	9	8	13*	5	20	9,5	10	12	25	7,7	11	18	20	18	20	12,5/ 20
	Non-alcoholic beverages	10/20 *	21	9*	25	5**/ 9	10	25	20	14	10	19	13*/24	5*/27 **	9/13,5	10	21	9	3	18	9	8/23 **	13*/23	5	20	22	10	12	25	7,7	11	18	20	18	20	12,5/ 20
	Alcoholic beverages	20	21	20	25	19	10*/21	25	20	24	20	19	24	27	23	10	21	21	17	18	21	23	13*/23	5*/19	20	22	10	25	25	7,7	11	18	20	18	20	20
	Night clubs Food	10	12	9*	13	19	10	25	20	14	10	7***	24	5*/27* *	9/13,5	10/22*	21	9	3	18	9	8	13*	5	20	9,5	10	12	25	7,7	11	18	20	18	20	12,5/ 20
Non-alcoholic beverages	10/20 *	21	9*	25	5**/ 9	10	25	20	14	10	19	13*/24	5*/27 **	9/13,5	22*	21	9	3	18	9	8/23 **	13*/23*	5	20	22	10	12	25	7,7	11	18	20	18	20	12,5/ 20	
Alcoholic beverages	20	21	20	25	19	10*/21	25	20	24	20	19	24	27	23	22*	21	21	17	18	21	23	13*/23	5*/19	20	22	10	25	25	7,7	11	18	20	18	20	20	
FOOD , DRINKS IN SHOPS	Food	10	6/ 12 /21	20	5/13 /25	0/5/ 19lu xe	15 /21	25	20	14	5,5/10 **	7	13	27	13,5/ 23	4/10/ 22	5**/21	21	3	0	9	8	6/13/ 23	9	20	9,5	4/10	12	15	2,5	11	18	10/ 20	8/1 8	20	0§
	Non-alcoholic beverages	20	6	20	25	5/19 **	15	25	20	14	5,5/10 **	19	24*/13 **	27	23	4/22	21	21	3	18	9	8/23 **	6/13/ 23	9	20	9,5	10/21*	12	15	2,5	11	18	20	18	20	20
	Alcoholic beverages	20**	21	20	25	19	21	25	20	24	20	19	24	27	23	22	21	21	14/17	18	21	23	13*/ 23	19	20	22	21	25	25	7,7	11	18	20	18	20	20

Rates highlighted in yellow: temporary measures which will expire over the course or at the end of 2022. Rates Highlighted in grey; temporary reductions that came to an end over course or at the end of 2021 and reverted back to previous rate. Rates highlighted in green: permanent changes to VAT rate.

AUSTRIA*: 10% on milk, cocoa (with milk) and water, 20% on coffee and tea and all other beverages
AUSTRIA***: 13% for wine, if sold directly by the winemaker (producer).
BULGARIA*: reduced VAT rate on restaurant services will revert back to 20% on 31 December 2022
CROATIA*: 13% also on half-board and full-board service.
CYPRUS*: Soft drinks are taxed with 5% VAT other non-alcoholic drinks with 19%.
CYPRUS**: In bars/cafes/night clubs, which do not offer food, alcoholic beverages and soft drinks are charged with the standard rate of 19% and other non-alcoholic beverages are taxed at 5%.
CZECH REPUBLIC*: 10% on draught beer
ESTONIA*: Accommodation including breakfast
FRANCE*: Overseas Regions: 2,1% VAT rates for hotel, food, non-alcoholic beverage and 8,5% for alcoholic beverage; Corsica: 2.1% rates for hotel, non-immediate consumed food/beverage, 10% immediate consumed food/beverage, 20% for take away alcoholic beverage.
FRANCE**: 10% on food & beverage to be immediately eaten/drunk (eg. Sandwich). 5,5 % on food & beverage not immediately eaten/drunk (eg. non-alcoholic beverage in can, pastries, ...), 20% on chocolates, candies & alcoholic bev..
GERMANY*: 7% on the room only. Breakfast/half-board is always subject to the 19% rate.
GERMANY**: 19% if any service is provided with the delivery;
GERMANY***: reduced VAT rate for restaurants will revert back to 19% on 31 December 2022.
GREECE *: Reduced VAT rate on non-alcoholic beverages will revert back to 24% on 1 July 2022.
GREECE**:13% for coffee, tea, fruit juices
IRELAND*: reduced VAT rate for hospitality will revert back to 13.5% on 31 August 2022.
ITALY: if you pay entrance fee, Vat on all beverages and food is 10%, if not, 22% applies on the first drink and food

HUNGARY*: Additional 4% tourism levy applied to all items benefiting from 5% VAT rate
HUNGARY**: 5% for kitchen offering hot food and for drinks prepared on spot (e.g. freshly pressed fruit juices, tea, coffee). 27% for bottled mineral water and refreshment. IRELAND: VAT reduction to 9% will return to 13.5% on 1 September 2022.
LATVIA*: Accommodation including breakfast. **: 5% on fruits and vegetables.
LITHUANIA*: Reduced VAT rate for hospitality services will expire on 31.12.2022
MALTA*: 7% for pre-booked breakfast, half- and full-board stays in hotels when making use of the hotel's restaurant services. For All-inclusive,18% VAT on 20% of the bill and 7% on the rest.
POLAND*: If accommodation and food is the part of conference packet, then 23% VAT rate is applied to the total amount.
POLAND**: 23% on tea, coffee, sparkling drinks and mineral water. 8% on juices (23% when served with breakfast and also when served at coffee break during conference – package).
PORTUGAL*: 13% to all non-immediate and immediate eaten food, non-sparkling wine, mineral water (without gas, and without any kind of flavour) and cafeteria products (coffee, tea, milk and others); 23% to all kind of fruit juices and soft drinks
PORTUGAL***: 6% to simple bread, fruit juices, milk, yogurts, 13% to all immediate eaten food (prepared meals, excluding bakery products), wine, mineral water; 23% on non-immediate eaten food, soft drinks and all alcoholic beverages
ROMANIA*: 5% on draught beer
SLOVAKIA*: Accommodation with breakfast
UK: Reduced rate of 12.5% for hospitality services (excl. alcohol) until 31.03.2022.
UK**: Since 1994, the Isle of Man has a reduced rate (5%) on accommodation
UK***: 20% if sold on "catering premises"; 0% if not
UK§: Some confections and snacks are charged at 20%
SPAIN: 21% for sugar-heavy drinks
SWITZERLAND*: Take away service with no facility to eat on the premises
TURKEY*: 18% in 1st class restaurants, 8% in 2nd class restaurants (as registered by the Ministry)
UKRAINE*: reduced rate only applies to of accommodation side of the hotel rate any additional meal services included in the room rate or additional services (swimming pool, gym etc visits) are calculated in the room rate package with the 20% rate.