

	AUSTRIA	BELGIUM	BULGARIA	CROATIA	CYPRUS	CZECH REPUBLIC	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 **	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	
	Reduced	10/13/5	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	12/15	2,5	11	-	10	8	5	
	Super reduced	-	-	-	-	-	-	-	-	-	2,1	-	-	-	4,8	4	-	-	3	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	
HOTEL	5	6	9	13*	9	10	25	9*	10	10	7*	13	5	9	10	12*	9	3	7	9	8*	6	5	10*	9,5	10	12	12	3,7	11	18	10	1/8*	5/20**		
RESTAURANT SERVICES	Restaurant Food	5	12	9	13	9	10	25	20	14	10	7	13	5	9	10	21	21	3	18*	9	8	13*	5	20	9,5	10	12	25	7,7	11	18	20	18	8/18	5/20
	Non-alcoholic beverages	5	21	9	25	9	10	25	20	14	10	19	13**/24*	5/27***	9	10	21	21	3	18*	9	8/23**	13*/23	5	20	22	10	12	25	7,7	11	18	20	18	8*/18	5/20
	Alcoholic beverages	5	21	9	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	
	Take away / Delivery Food	5	6	9	13	5	10	25	20	14	5,5/10**	7(T)/19(D)**	13	27	9	10	21	21	3	18	9	8	6/13/23**	5	20	9,5	10	12	15	2,5*	11	18	20	8	5/20/0**	
	Non-alcoholic drinks	5	6(T)/21(D)	9	25	19	10	25	20	14	5,5/10**	19	13**/24*	27	9	10	21	21	3	18	9	8/23**	6**/13/23	5	20	22	10	12	15	2,5	11	18	20	8	5/20	
	Alcoholic beverages	5	21	9	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	
BAR & CAFÉ SERVICES	Bars & cafés Food	5	12	9	13	9/19	10	25	20	14	10	19	13	5/27**	9	10	21	21	3	18	9	8	13*	5	20	9,5	10	12	25	7,7	11	18	20	18	5/20	
	Non-alcoholic beverages	5	21	9	25	5**/9	10	25	20	14	10	19	13/24	5/27**	9	10	21	21	3	18	9	8/23**	13*/23	5	20	22	10	12	25	7,7	11	18	20	18	5/20	
	Alcoholic beverages	5	21	9	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	
	Night clubs Food	5	12	9	13	19	10	25	20	14	10	19	24	5/27**	9	10/22*	21	21	3	18	9	8	13*	5	20	9,5	10	12	25	7,7	11	18	20	18	20	
	Non-alcoholic beverages	5	21	9	25	5**/9	10	25	20	14	10	19	13/24	5/27**	9	22*	21	21	3	18	9	8/23**	13*/23	5	20	22	10	12	25	7,7	11	18	20	18	20	
	Alcoholic beverages	5	21	9	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	
FOOD, DRINKS IN SHOPS	Food	10	6/12/21	20	5/13/25	0/5/19 lux	15/21	25	20	14	5,5/10**	7	13	27	0/13,5/23	4/10/22	5/21**	21	3	0	9	5/8	6/13/23	9	20	9,5	4/10	12	15	2,5	11	18	20	10/2/18	8/18	0**
	Non-alcoholic beverages	10	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	
	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	

Rates highlighted in yellow: temporary measures which will expire over the course of 2021. Rates highlighted in blue: permanent changes.

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).

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;

GREECE*: Reduced rate of 13% on all non-alcoholic beverages until 30.09.2021

GREECE **: 13% for water (natural or artificial mineral water) everywhere

GREECE***: 13% for coffee, tea, fruit juices

GREECE: 5 islands of the Aegean Sea hit by the refugee crisis will apply a reduced VAT rate by 30% until 30.09.2021.

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.

LATVIA*: Accommodation including breakfast. **: 5% on fruits and vegetables.

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 5% for hospitality services (excl. alcohol) until 31.03.2021.

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**: Temporary rate of 1% applicable until 31.05.2021

TURKEY*: 18% in 1st class restaurants, 8% in 2nd class restaurants (as registered by the Ministry)