

		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	TÜRKIYE	UKRAINE	UNITED KINGDOM*
RATES	Standard	20	21	20	25	19	21	25	20	24	20	19	24	27	23	22	21	21	16	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	7/13	7/5	9	5/8	6/13	5/9	10	5/9,5	10	6/12	12/1 5	3,7,2,5	11	-	10	8	7	5
	Super reduced	-	-	-	-	-	-	-	-	-	-	2,1	-	-	-	4,8	4	-	-	3	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-
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	9	10*	9,5	10	12	12	3,7	11	18	10	8	7*	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*	9	10**	9,5	10	12	25	7,7	11	18	20	8	20	20
	Non-alcoholic beverages	10/20 *	21	9*	25	9	10	25	20	14	10	19	24	5*/27 **	9/13,5	10	21	9	3	18*	9	8/23 **	13*/23	9	10**	22	10	12	25	7,7	11	18	20	8	20	20
	Alcoholic beverages	20	21	20	25	9	10*/21	25	20	24	20	19	24	27	23	10	21	21	16	18*	21	23	23	5*/19	10**	22	10	25	25	7,7	11	18	20	18	20	20
	Take away / Delivery Food	10	6	9*	13	5	10	25	20	14	5,5/10 **	7	13	27	9/13,5	10	21	9	3	18	9	8	6/13/ 23**	9	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	24	27	9/13,5	10	21	9	3	18	9	8/23 **	6**/13/ 23	9	20	22	10	12	15	2,5	11	18	20	8	20	20
	Alcoholic beverages	20	21	20	25	19	10*/21	25	20	24	20	19	24	27	23	10	21	21	16	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	10	25	20	14	10	7	13	5*/27* *	9/13,5	10	21	9	3	18	9	8	13*	9	10**	9,5	10	12	25	7,7	11	18	20	18	20	20
	Non-alcoholic beverages	10/20 *	21	9*	25	9	10	25	20	14	10	19	24	5*/27 **	9/13,5	10	21	21	3	18	9	8/23 **	13*/23	9	10**	22	10	12	25	7,7	11	18	20	18	20	20
	Alcoholic beverages	20	21	20	25	9	10*/21	25	20	24	20	19	24	27	23	10	21	21	16	18	21	23	13*/23	5*/19	10**	22	10	25	25	7,7	11	18	20	18	20	20
	Night clubs Food	10	12	9*	13	9	10	25	20	14	10	7	24	5*/27* *	9/13,5	10/22*	21	9	3	18	9	8	13*	9	10**	9,5	10	12	25	7,7	11	18	20	18	20	20
	Non-alcoholic beverages	10/20 *	21	9*	25	9	10	25	20	14	10	19	24	5*/27 **	9/13,5	22*	21	21	3	18	9	8/23 **	13*/23*	9	10**	22	10	12	25	7,7	11	18	20	18	20	20
	Alcoholic beverages	20	21	20	25	9	10*/21	25	20	24	20	19	24	27	23	22*	21	21	16	18	21	23	13*/23	5*/19	10**	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	5	15/21	25	20	14	5,5/10 **	7	13	27	0/ 13,5/ 23	4/10/ 22	5**/21	21	3	0	9	8/8	6/13/ 23	9	20	9,5	4/10	12	15	2,5	11	18	10/ 20	8/1	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	8	20	20
	Alcoholic beverages	20**	21	20	25	19	21	25	20	24	20	19	24	27	23	22	21	21	13**/1 6	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 2023. Rates highlighted in grey: temporary reductions that came to an end over course or at the end of 2022 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 will revert back to 20% on 31st December 2023. The rate applies only to those establishments that do not offer alcoholic beverages

CROATIA\*: 13% also on half-board and full-board service.

CYPRUS\*: Soft drinks are taxed with 5% VAT other non-alcoholic drinks with 19%. In bars/cafes/night clubs, which do not offer food, alcoholic beverages and soft drinks are charged with the rate of 9% 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.

GREECE\*: 13% on food and non alcoholic beverages sold in shops (coffee, tea, fruit juices) will expire on 30th May 2023

IRELAND\*: reduced VAT rate for tourism and hospitality is due to revert back to 13.5% on 28th February 2023, however no final decision has been announced by Government yet.

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.

HUNGARY\*\*\*\*: In Hungary contribution to tourism development has been introduced since January 1, 2018. This tourism tax is 4%. The government has suspended the tourism tax from October 1, 2022, until March 31, 2023. Also during covid (bw. March 2020-December 2021) this tax was suspended.

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

LITHUANIA\*: The 9 % VAT marked in yellow applies until 31st December 2023.

LUXEMBOURG\*: VAT rate is temporarily reduced by 1%. This will take end on 1st January 2024. This does not apply for super reduced rate

LUXEMBOURG\*\*\*: Certain wines are subject to 14% VAT however in line with previous comment the rate is reduced to 13% for 2023.

MALTA\*: 7% for pre-booked breakfast, half- and full-board stays in hotels when making use of the hotel's restaurant services. The VAT rate on all-inclusive is 9.2%

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

SLOVAKIA \*\*: Permanent reduced rate for restaurants and catering from 1 January 2023

SWITZERLAND/LICHENSTEIN\*: The rates will change on 1 January 2024

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

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.