

VAT table - Rates as of 1 January 2026

		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	ARMENIA	AZERBAIJAN	GEORGIA	TÜRKİYE	UKRAINE	UNITED KINGDOM
RATES	Standard	20	21	20	25	19	21	25	24*	25,5	20	19	24	27	23	22	21	21	17	18	21	23	23	21	23	22	21	25	25	8,1	24	20	18	18	20	20	20
	Reduced	10/13	6/12	9	5/13	5/9	12*	-	9	13,5*/10**	5,5/10	7	6/13	18/5	9/13,5	5/10	5/12	9	-	7/5	9	5/8	6/13	11	19	5/9,5	10	6/12	12/15	3,8/2,6	11	-	-	-	10	7	5*
	Super reduced	-	-	-	-	-	-	-	-	-	2,1	-	-	-	4,8	4	-	-	3	-	-	-	-	-	-	5	-	4	-	0*	-	-	-	-	1	-	-
HOTEL		10	12	9	13*	9	12	25	13*/**	13,5	10	7*	13/9*	5*	13,5	10	12*	12	3	7	21	8*	6	11	5	9,5	10	12	12	3,8**	11	20	18	18	10	7*	20*
RESTAURANT SERVICES	Restaurant Food	10	12	20	13	9	12	25	24*	13,5	10	7	13/9*	5*	9*	10	21	21	3	18*	9	8	13*	11	5	9,5	10	12	25	8,1	11	20	18	18	10	20	20
	Non-alcoholic beverages	10/20	21	20	25	9	21	25	24*	13,5	10	19	24/17*	5*/27**	13,5	10	21	21	3	18*	9	8/23**	13*/23	11/21*	19	22	10	12	25	8,1	11	20	18	18	10	20	20
	Alcoholic beverages	20	21	20	25	9	21	25	24*	25,5	20	19	24/17*	27	23	10	21	21	17	18*	21	23	23	21	23	22	21	25	25	8,1	11	20	18	18	20	20	20
	Take away / Delivery Food	10	6	20	13	5	12	25	24*	13,5	5,5/10*	7	13/9*	27	13,5	10	21	21	3	18	9	8	6/13/23**	11/21*	19	9,5	10	6	15	2,6*	11	20	18	18	10	20	20/0*
	Non-alcoholic drinks	10/20	6	20	25	19	21	25	24*	13,5	5,5/10**	19	13**/9*	27	13,5	22	21	21	3	18	9	8/23**	6**/13/23	11/21	23*	22	10	6	15	2,6	11	20	18	18	10	20	20
	Alcoholic beverages	20	21	20	25	19	21	25	24*	25,5	20	19	24/17*	27	23	22	21	21	17	18	21	23	13/23*	21	23	22	21	25	25	8,1	11	20	18	18	20	20	20
BAR & CAFÉ SERVICES	Bars & cafés Food	10	12	20	13	9	12	25	24*	13,5	10	7	13/9*	5*/27*	9*	10	21	21	3	18	9	8	13*	11	5	9,5	10	12	25	8,1	11	20	18	18	20	20	20
	Non-alcoholic beverages	10/20	21	20	25	9	21	25	24*	13,5	10	19	24/17*	5*/27**	13,5	10	21	21	3	18	9	8/23**	13*/23	21/21*	19	22	10	12	25	8,1	11	20	18	18	20	20	20
	Alcoholic beverages	20	21	20	25	9	21	25	24*	25,5	20	19	24/17*	27	23	10	21	21	17	18	21	23	23	21	23	22	21	25	25	8,1	11	20	18	18	20	20	20
	Night clubs Food	10	12	20	13	9	12	25	24*	13,5	10	7	24/17*	5*/27*	9*	10/22*	21	21	3	18	9	8	13*	11	5	9,5	10	12	25	8,1	11	20	18	18	20	20	20
	Non-alcoholic beverages	10/20	21	20	25	9	21	25	24*	13,5	10	19	24/17*	5*/27**	13,5	22*	21	21	3	18	9	8/23**	13*/23*	21	19	22	10	12	25	8,1	11	20	18	18	20	20	20
Alcoholic beverages	20	21	20	25	9	21	25	24*	25,5	20	19	24/17*	27	23	22*	21	21	17	18	21	23	23	21	23	22	21	25	25	8,1	11	20	18	18	20	20	20	
FOOD, DRINKS IN SLOOPS	Food	10/4,9**	6/12/21	20	5/13/25	5	12	25	24*	13,5	5,5/10*	7	13/9*	5/18/27***	0/13,5/23	4/10/22	12**/21	21	3	0	9	0/8	6/13/23	11	19	9,5	4*/10	6	15	2,6	11	20	18	18	10/1	20	0***
	Non-alcoholic beverages	20*	6	20	25	5/19	21	25	24*	13,5	5,5/10**	19	13**/9*	27	23	4/22	21	21	3	18	9	8/23**	6/13/23	11/21*	23***	9,5*	10/21*	6	15	2,6	11	20	18	18	10	20	20
	Alcoholic beverages	20***	21	20	25	19	21	25	24*	25,5	20	19	24/17*	27	23	22	21	21	17**	18	21	23	13*/23	21	23	22	21	25	25	8,1	11	20	18	18	20	20	20

Highlighted in yellow: temporary measures which will expire over the course or at the end of 2026.
Highlighted in grey: temporary reductions that came to an end over course or at the end of 2025 and reverted back to previous rate.
Highlighted in green: permanent changes to VAT rate.
Highlighted in orange: Increased standard or reduced VAT.
Highlighted in light blue: Decrease of VAT rate.
Highlighted in purple: New rate

AUSTRIA*: 4.9% on milk and dairy products (butter, yoghurt) available in shops as of 1 July 2026
AUSTRIA**: from 1 July 2026, a tax rate of 4.9% will apply to certain foods, rather than the 5%
AUSTRIA***: 13% for wine, if sold directly by the winemaker (producer).

BULGARIA*: Reduced VAT for restaurants ended on 31 December 2024.

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*: 12% reduced rate, effective from 1st January 2024. Previous reduced rates were 10 and 15%.

ESTONIA*: Accommodation including breakfast.
ESTONIA**: The general VAT of 24% will enter into force from 1 July 2026.
ESTONIA**: Accommodation and breakfast (when sold with accommodation as package).

FINLAND: * VAT reduced from 14% to 13,5%. VAT rate of supply of public broadcasting was increased from 10% to 13,5%.

FINLAND: ** Only supply of magazines and newspapers have 10% VAT rate.

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. Beverages in breakfast/half-board are subject to the 19% rate.

GREECE*:VAT rates are reduced by thirty percent (30%) on the islands of Lesbos, Kos, Samos and Chios and on the islands of the North Aegean Region, the Regional Unit of Evros (Samothrace) and the prefecture of Dodecanese, provided that they have a population, according to the most recent census, of up to twenty thousand (20,000) inhabitants.
GREECE**: The reduced VAT rate of 13% applies to the delivery of non-alcoholic beverages, juices and beverages in a "package" (take away and delivery), including coffee, cocoa, tea and chamomile and other herbal teas.

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***: 5% VAT on meat, eggs, milk, fish. 18% VAT on dairy products and bakery products. 27% VAT on all other food items.

LATVIA*: Accommodation including breakfast. **LATVIA****: 12% on fruits and vegetables and temporary pilot project July 1, 2026, to June 30, 2027, lowering the rate to 12% for these essential foods: All types of bread; Fresh, sterilised or pasteurised milk (excluding ultra-sterilised milk); Fresh chilled poultry meat (including chicken, turkey, duck, goose, guinea fowl and quail); Fresh poultry eggs in shell

LUXEMBOURG*: 3% VAT on food and drinks without alcohol and non-alcoholic beer up to 0.5% alcohol. 17% VAT on all alcoholic beverages, as well as on parking lots and rental of conference rooms.
LUXEMBOURG**: Certain wines are subject to 14% (only applies to wines sold in shops and supermarkets that contain less than 12.5% alcohol).

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%

NETHERLANDS*: Packages such as 'two nights including breakfast and dinner for a fixed price' may also be affected: if these elements are offered as a single package price, the entire package is generally subject to the higher VAT rate of 21%.

NORWAY*: Some hospitality services are subject to super reduced rate (i.e. education during guiding and musical performance).

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 and cafeteria products (coffee, tea, milk and others); 23% to all kind of soft drinks and alcoholic beverages.
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*: 21% on beer without alcohol, soft drinks with sugar, coffee, tea.
ROMANIA**: 21% VAT for cakes/products with min 21% sugar in case of take-away

SLOVAKIA*: 23% on soft drinks with sugar
SLOVAKIA**: 23% on soft drinks with sugar when not consumed in restaurant

SLOVENIA*: Drinks with added sugar are subject to 22% VAT from January 1, 2025.

TÜRKİYE: As of 7th July 2023; standard VAT rate changed from 18% to 20% and reduced VAT rate changed from 8% to 10%.

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*: 4% applicable to basic products such as: **bread (standard bread)**, flour for bread, milk (unprocessed or pasteurized milk), cheese, eggs, fruits, vegetables, legumes, cereals (unprocessed)
SPAIN**: 21% for sugar-heavy drinks

SWEDEN: The value-added tax (VAT) on food will be reduced from 12 to 6 percent between 1 April 2026 and 31 December 2027. The purpose of the measure according to the Swedish government is to temporarily strengthen household finances during the economic downturn and reduce their expenditure on food. No corresponding reduction in VAT for restaurant and catering services will be implemented, which means that different VAT rates will apply to food on the one hand and restaurant and catering services on the other.

SWITZERLAND*: Take away service with no facility to eat on the premises.
SWITZERLAND**: Reduced rate temporarily limited until 2027 (political process ongoing)

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.
UKRAINE**: there are currently no changes in the taxation of the hotel sector in Ukraine. The reduced rate only applies to the accommodation part of the hotel rate. Any additional meal services included in the room rate (breakfast) or additional services (swimming pool, gym, etc. visits) are calculated in the room rate package with the 20% rate.