

	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	TÜRKIYE	UKRAINE**	UNITED KINGDOM*	
RATES	Standard	20	21	20	25	19	21	25	22	25.5	20	19	24	27	23	22	21	21	17	18	21	23	23	19	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	10*/14	5,5/10	7	6/13	18/5	9/13,5	5/10	5/12	9	-	7/5	9	5/8	6/13	9	16	5/9,5	10	6/12	12/15	3,8/2,6	11	-	-	-	10	7	5
	Super reduced	-	-	-	-	-	-	-	-	-	2,1	-	-	-	4,8	4	-	-	3	-	-	-	-	-	16	-	4	0*	-	-	-	-	-	-	1	-	-
HOTEL	10	6	9	13*	9	12	25	12**	14	10	7*	13	5*	13,5	10	12*	9	3	7	9	8*	6	9	15	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	22	14	10	19	13	5*	13,5	10	21	21	3	18*	9	8	13*	9	15	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	22	14	10	19	13	5*/27**	13,5	10	21	21	3	18*	9	8/23**	13*/23	9/19*	16	22	10	12	25	8,1	11	20	18	18	10	20	20
	Alcoholic beverages	20	21	20	25	9	21	25	22	25.5	20	19	24	27	23	10	21	21	17	18*	21	23	23	19	22	22	10	25	25	8,1	11	20	18	18	20	20	20
	Take away / Delivery Food	10	6	20	13	5	12	25	22	14	5,5/10*	7	13	27	13,5	10	21	21	3	18	9	8	6/13/23**	9/19**	19	9,5	10	12	15	2,6*	11	20	18	18	10	20	20/0**
	Non-alcoholic drinks	10/20*	6	20	25	19	21	25	22	14	5,5/10**	19	13	27	13,5	22	21	21	3	18	9	8/23**	6**/13/23	9/19	19	22	10	12	15	2,6	11	20	18	18	10	20	20
	Alcoholic beverages	20	21	20	25	19	21	25	22	25.5	20	19	24	27	23	22	21	21	17	18	21	23	13/23*	19	22	22	10	25	25	8,1	11	20	18	18	20	20	20
BAR&CAFÉ SERVICES	Bars & cafés Food	10	12	20	13	9	12	25	22	14	10	19	13	5*/27**	13,5	10	21	21	3	18	9	8	13*	9	15	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	22	14	10	19	13	5*/27**	13,5	10	21	21	3	18	9	8/23**	13*/23	19/19*	19	22	10	12	25	8,1	11	20	18	18	20	20	20
	Alcoholic beverages	20	21	20	25	9	21	25	22	25.5	20	19	24	27	23	10	21	21	17	18	21	23	23	19	22	22	10	25	25	8,1	11	20	18	18	20	20	20
	Night clubs Food	10	12	20	13	9	12	25	22	14	10	19	24	5*/27**	13,5	10/22*	21	21	3	18	9	8	13*	9	15	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	22	14	10	19	24	5*/27**	13,5	22*	21	21	3	18	9	8/23**	13*/23*	19	19	22	10	12	25	8,1	11	20	18	18	20	20	20
	Alcoholic beverages	20	21	20	25	9	21	25	22	25.5	20	19	24	27	23	22*	21	21	17	18	21	23	23	19	22	22	10	25	25	8,1	11	20	18	18	20	20	20
FOOD · DRINKS IN SHOPS	Food	10	6/12/21	20	5/13/25	5	12	25	22	14	5,5/10*	7	13	5/18/27***	0/13,5/23	4/10/22	12**/21	21	3	0	9	0/8	6/13/23	9	19	9,5	4/10	12	15	2,6	11	20	18	18	10/1	20	0***
	Non-alcoholic beverages	20	6	20	25	5/19	21	25	22	14	5,5/10**	19	13	27	23	4/22	21	21	3	18	9	8/23**	6/13/23	9/19*	19	9,5*	10/21*	12	15	2,6	11	20	18	18	10	20	20
	Alcoholic beverages	20**	21	20	25	19	21	25	22	25.5	20	19	24	27	23	22	21	21	17**	18	21	23	13*/23	19	22	21	25	25	8,1	11	20	18	18	20	20	20	

Rates highlighted in yellow: temporary measures which will expire over the course or at the end of 2025. Rates highlighted in grey: temporary reductions that came to an end over course or at the end of 2024 and reverted back to previous rate. Rates highlighted in green: permanent changes to VAT rate. Highlighted in red: Increased standard or reduced VAT. Highlighted in light blue: Decrease of VAT rate. Highlighted in purple blue: New 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 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***: Accommodation and breakfast (when sold with accommodation as package). Estonia***: Standard VAT rate to increase to change to 24% from 01.07.2025.
 FINLAND*: The following will still have the 10-percent VAT rate: supply of newspapers, supply of magazines, supply of public broadcasting.
 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/drank (eg. Sandwich), 5,5 % on food & beverage not immediately eaten/drank (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.
 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.
 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*: The VAT rate for overnight stays will increase from 9% to 21%, starting from 1 January 2026.
 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*: 19% on beer without alcohol, soft drinks with sugar, coffee, tea. ROMANIA***: 19% VAT for cakes/products with min 10% sugar in case of take-away
 SLOVENIA*: Drinks with added sugar are subject to 22% VAT from January 1, 2025.
 TÜRKIYE: 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*: 21% for sugar-heavy drinks
 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.