

HOTREC VAT table - Rates as of 1 January 2011

		AUSTRIA	BELGIUM	BULGARIA	CYPRUS	CZECH REPUBLIC	DENMARK	ESTONIA	FINLAND	FRANCE*	GERMANY	GREECE	HUNGARY	IRELAND	ITALY	LATVIA	LITHUANIA	LUXEMBOURG	MALTA	NETHERLANDS	POLAND	PORTUGAL	ROMANIA	SLOVAKIA	SLOVENIA	SPAIN	SWEDEN	UNITED KINGDOM	NORWAY	SWITZERLAND	ICELAND	CROATIA
RATES	Standard	20	21	20	15	20	25	20	23	19,6	19	23	25	21	20	22	21	15	18	19	23	23	24	20	20	18	25	20	25	8	25,5	23
	Reduced	10	6/12	7	5/8	10	-	9	9/13	5,5	7	13	5/18	13,5	10	12	9	6/12	7	6	8	6/13	9	6/10	8,5	8	6/12	5	8/14	2,5	7	10
	Super reduced	-	-	-	-	-	-	-	-	2,1	-	6,5	-	4,8	4	-	-	3	-	-	5	-	-	-	-	4	-	-	-	-	-	-
	Parking	12	12	-	-	-	-	-	-	-	-	-	-	-	13,5	-	-	-	12	-	-	-	12	-	-	-	-	-	-	-	-	-
HOTEL		10	6	7*/20	8	10	25	9*	9	5,5	7*	6,5	18*	13,5	10	12*	9*	3	7	6	8	6	9*	20	8,5	8	12	20*	8	3,8*	7	10
RESTAURANT SERVICES	Restaurant	10	12	20	8	20*	25	20	13	5,5	19	13	25	13,5	10	22	21	3	18*	6	8	13	24	20	8,5	8	25	20	25	8	7	23
	Food	10	12	20	8	20*	25	20	13	5,5	19	13	25	13,5	10	22	21	3	18*	6	8	13	24	20	8,5	8	25	20	25	8	7	23
	Non-alcoholic beverages	10/20*	21	20	8	20	25	20	13	5,5	19	13	25	21	10	22	21	3	18*	6	8/23*	13	24	20	20	8	25	20	25	8	7	23
	Alcoholic beverages	20	21	20	8	20	25	20	23	19,6	19	23	25	21	10	22	21	3	18*	19	23	13	24	20	20	8	25	20	25	8	25,5	23
	Take away	10	6	20	5	10	25	20	13	5,5	7	13	25	13,5	10	22	21	3	18	6	8	13/23*	24	20	8,5	8	12	20/0**	14	2,5**	7	23
	Food	10	6	20	5	10	25	20	13	5,5	7	13	25	13,5	10	22	21	3	18	6	8	13/23*	24	20	8,5	8	12	20/0**	14	2,5**	7	23
Non-alcoholic drinks	10/20*	6	20	15	20	25	20	13	5,5	19	13	25	21	10	22	21	3	18	6	8/23*	13/23*	24	20	20	8	12	20	14	2,5	7	23	
Alcoholic beverages	20	21	20	15	20	25	20	23	19,6	19	23	25	21	10	22	21	3	18	19	23	13/23*	24	20	20	8	25	20	25	8	25,5	23	
Delivery at home	10	6	20	5	20	25	20	13	5,5	7/19**	13	25	13,5	10	22	21	3	18	6	8	13	24	20	8,5	8	12	20	14	2,5***	7	23	
Food	10	6	20	5	20	25	20	13	5,5	7/19**	13	25	13,5	10	22	21	3	18	6	8	13	24	20	8,5	8	12	20	14	2,5***	7	23	
Non-alcoholic beverages	10/20*	21	20	15	20	25	20	13	5,5	19	13	25	21	10	22	21	3	18	6	8/23*	13	24	20	20	8	12	20	14	2,5	7	23	
Alcoholic beverages	20	21	20	15	20	25	20	23	19,6	19	23	25	21	10	22	21	3	18	19	23	13	24	20	20	8	25	20	25	8	25,5	23	
BAR&CAFÉ SERVICES	Bars & cafés	10	12	20	8	20	25	20	13	5,5	19	13	25	13,5	10	22	21	3	18	6	8	13	24	20	8,5	8	25	20	25	8	7	23
	Food	10	12	20	8	20	25	20	13	5,5	19	13	25	13,5	10	22	21	3	18	6	8	13	24	20	8,5	8	25	20	25	8	7	23
	Non-alcoholic beverages	10/20*	21	20	8*	20	25	20	13	5,5	19	13	25	21	10	22	21	3	18	6	8/23*	13	24	20	20	8	25	20	25	8	7	23
	Alcoholic beverages	20	21	20	8*	20	25	20	23	19,6	19	23	25	21	10	22	21	3	18	19	23	13	24	20	20	8	25	20	25	8	25,5	23
Night clubs	10	12	20	8	20	25	20	13	5,5	19	23	25	21	20	22	21	3	18	6	8	13	24	20	8,5	8	25	20	25	8	7	23	
Food	10	12	20	8	20	25	20	13	5,5	19	23	25	21	20	22	21	3	18	6	8	13	24	20	8,5	8	25	20	25	8	7	23	
Non-alcoholic beverages	10/20*	21	20	8*	20	25	20	13	5,5	19	23	25	21	20	22	21	3	18	6	8/23*	13	24	20	20	8	25	20	25	8	7	23	
Alcoholic beverages	20	21	20	8*	20	25	20	23	19,6	19	23	25	21	20	22	21	3	18	19	23	13	24	20	20	8	25	20	25	8	25,5	23	
FOOD, DRINKS IN SHOPS	Food	10	6/12/21	20	0/5/15 luxé	10/20	25	20	13	5,5	7	13	25	0/13,5/21	4/10/20	22	21	3	0	6	5/8	6/13/23	24	20	8,5	4/8	12	0***	14	2,5	7	0/23
	Non-alcoholic beverages	20	21	20	15	10	25	20	13	5,5	19	13	25	21	4/20	22	21	3	18	6	8/23*	6/13	24	20	8,5	8	12	20	14	2,5	7	23
	Alcoholic beverages	20**	21	20	15	20	25	20	23	19,6	19	23	25	21	20	22	21	12/15	18	19	23	13/23	24	20	20	18	25	20	25	8	25,5	23

AUSTRIA*: 10% on milk, cocoa (with milk) and water, 20% on coffee and tea and all other beverages
AUSTRIA**: 12% for wine, if sold directly by the winemaker (producer)
BULGARIA*: When organised by TO. A reduced rate of 9% will apply to all types of hotel bookings from 1 April 2011.
CYPRUS*: In bars/cafes/night clubs, which do not offer food, both non-alcoholic and alcoholic beverages are charged with the standard rate of 15%.
CZECH REPUBLIC*: 10% for breakfast and half-board in hotel
ESTONIA*: Accommodation including breakfast
FRANCE*: 7% on the room only. Breakfast/half-board is always subject to the 19% rate.
FRANCE**: The 5,5% and 19,6% VAT rates have been reduced to 2,1% and 8,5% in the Overseas Regions; the 19,6% VAT rate has been reduced to 8% in Corsica.
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*: The VAT rates have been reduced to 5%, 9% and 16% on islands of the Aegean sea.
HUNGARY*: 18% rate for the hotel room. When rooms are only sold with breakfast or half-board included, the 18% rate still applies. If breakfast/half-board is offered separately the 25% rate applies for the breakfast/half-board.
LATVIA*: Accommodation including breakfast.

LITHUANIA*: 9% rate on hotels provisionally valid until 31 December 2011.
MALTA*: 5% for pre-booked half-board stays in hotels when making use of the hotel's restaurant services
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% from restaurant, 23% from another shop;
ROMANIA*: 9% rate for the hotel room. When breakfast included the 9% rate still applies. If breakfast is offered separately the 24% rate applies for the breakfast.
UK: The VAT increase from 17,5 to 20% took effect as of 4 January 2011.
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%
SWITZERLAND*: In principle until 2013
SWITZERLAND**: Take away service with no facility to eat on the premises
SWITZERLAND***: Without additional service and any food preparation at the customer's place

