

		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	TURKEY
RATES	Standard	20	21	20	15*	20	25	20	23	19,6	19	23	27	23	21	22	21	15	18	19	23	23	24	20	20	18	25	20	25	8	26	25	18
	Reduced	10	6/12	9	5/8	14	-	9	9/13	5,5/7	7	13	5/18	9/13,5*	10	12	9	6/12	7	6	8	6/13	9	6/10	8,5	8	6/12	5	8/15	2,5	7	10	8
	Super reduced	-	-	-	-	-	-	-	-	-	2,1	-	6,5	-	4,8	4	-	-	3	-	-	5	-	-	-	-	4	-	-	-	-	-	-
HOTEL		10	6	9	8	14	25	9*	9	7	7*	6,5	18*	9	10	12*	21	3	7	6	8*	6	9*	20	8,5	8	12	20*	8	3,8*	7	10	8
RESTAURANT SERVICES	Restaurant Food	10	12	20	8	20*	25	20	13	7	19	23	27	9	10	22	21	3	18*	6	8	23	24	20	8,5	8	12	20	25	8	7	25	8/*
	Non-alcoholic beverages	10/20*	21	20	8	20	25	20	13	7	19	23	27	23	10	22	21	3	18*	6	8/23**	23	24	20	20	8	12	20	25	8	7	25	8/*
	Alcoholic beverages	20	21	20	8	20	25	20	23	19,6	19	23	27	23	10	22	21	3	18*	19	23	23	24	20	20	8	25	20	25	8	26	25	18
	Take away Food	10	6	20	5	14	25	20	13	5,5/7**	7	23	27	9	10	22	21	3	18	6	8	23	24	20	8,5	8	12	20/0**	15	2,5**	7	25	8
	Non-alcoholic drinks	10/20*	6	20	5/15**	20	25	20	13	5,5/7**	19	23	27	23	10	22	21	3	18	6	8/23**	6/13/23*	24	20	20	8	12	20	15	2,5	7	25	8
	Alcoholic beverages	20	21	20	15	20	25	20	23	19,6	19	23	27	23	10	22	21	3	18	19	23	13/23*	24	20	20	8	25	20	25	8	26	25	18
BAR&CAFÉ SERVICES	Delivery at home Food	10	6	20	5	20	25	20	13	5,5/7**	7/19**	23	27	9	10	22	21	3	18	6	8	23	24	20	8,5	8	12	20	15	2,5***	7	25	8
	Non-alcoholic beverages	10/20*	21	20	5/15**	20	25	20	13	5,5/7**	19	23	27	23	10	22	21	3	18	6	8/23**	6/13/23*	24	20	20	8	12	20	15	2,5	7	25	8
	Alcoholic beverages	20	21	20	15	20	25	20	23	19,6	19	23	27	23	10	22	21	3	18	19	23	13/23*	24	20	20	8	25	20	25	8	26	25	18
	Bars & cafés Food	10	12	20	8***	20	25	20	13	7	19	23	27	9	10	22	21	3	18	6	8	23	24	20	8,5	8	12	20	25	8	7	25	18
	Non-alcoholic beverages	10/20*	21	20	8***	20	25	20	13	7	19	23	27	23	10	22	21	3	18	6	8/23**	23	24	20	20	8	12	20	25	8	7	25	18
	Alcoholic beverages	20	21	20	8***	20	25	20	23	19,6	19	23	27	23	10	22	21	3	18	19	23	23	24	20	20	8	25	20	25	8	26	25	18
FOOD, DRINKS IN SHOPS	Night clubs Food	10	12	20	8***	20	25	20	13	7	19	23	27	9	21	22	21	3	18	6	8	23	24	20	8,5	8	12	20	25	8	7	25	18
	Non-alcoholic beverages	10/20*	21	20	8***	20	25	20	13	7	19	23	27	23	21	22	21	3	18	6	8/23**	23	24	20	20	8	12	20	25	8	7	25	18
	Alcoholic beverages	20	21	20	8***	20	25	20	23	19,6	19	23	27	23	21	22	21	3	18	19	23	23	24	20	20	8	25	20	25	8	26	25	18
FOOD, DRINKS IN SHOPS	Food	10	6/12/21	20	0/5/15 lux	14/20	25	20	13	7	7	13	27	0/13,5/23	4/10/21	22	21	3	0	6	5/8	6/13/23	24	20	8,5	4/8	12	0***	15	2,5	7	0/25	8/18
	Non-alcoholic beverages	20	21	20	5/15**	14	25	20	13	7	19	13	27	23	4/21	22	21	3	18	6	8/23**	6/13/23	24	20	8,5	8	12	20	15	2,5	7	25	8
	Alcoholic beverages	20**	21	20	15	20	25	20	23	19,6	19	23	27	23	21	22	21	12/15	18	19	23	13/23	24	20	20	18	25	20	25	8	26	25	18

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)
CYPRUS*: The standard rate will be increased to 17% with effect from 1 March 2012.
CYPRUS**: Soft drinks are taxed with 5% VAT other non-alcoholic drinks with 15%.
CYPRUS***: In bars/cafes/night clubs, which do not offer food, alcoholic beverages and soft drinks are charged with the standard rate of 15% and other non-alcoholic beverages are taxed at 5%.
CZECH REPUBLIC*: 14% for breakfast and half-board in hotel
ESTONIA*: Accommodation including breakfast
FRANCE*: The 5,5%, 7% 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.
FRANCE**: 7% on food & beverage considered to be immediately eaten/drunk (eg. Sandwich), 5,5% on food & beverage that is not immediately eaten/drunk (eg. non-alcoholic beverage in bottle / can, pastries, viennoiseries,...)
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 27% rate applies for the breakfast/half-board.

ITALY*: The standard and reduced VAT rates shall be increased to 23 and 12% from 1 September 2012.
LATVIA*: Accommodation including breakfast.
MALTA*: 5% for pre-booked half-board stays in hotels when making use of the hotel's restaurant services
POLAND*: If accommodation and food is the part of conference packet, than 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*: 6% on juices or nectars of fruit, 13% on mineral water and wine
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*: 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
TURKEY*: 18% in 1st class restaurants, 8% in 2nd class restaurants (as registered by the Ministry)