

# HOTREC VAT table

## Rates as of 1 January 2008

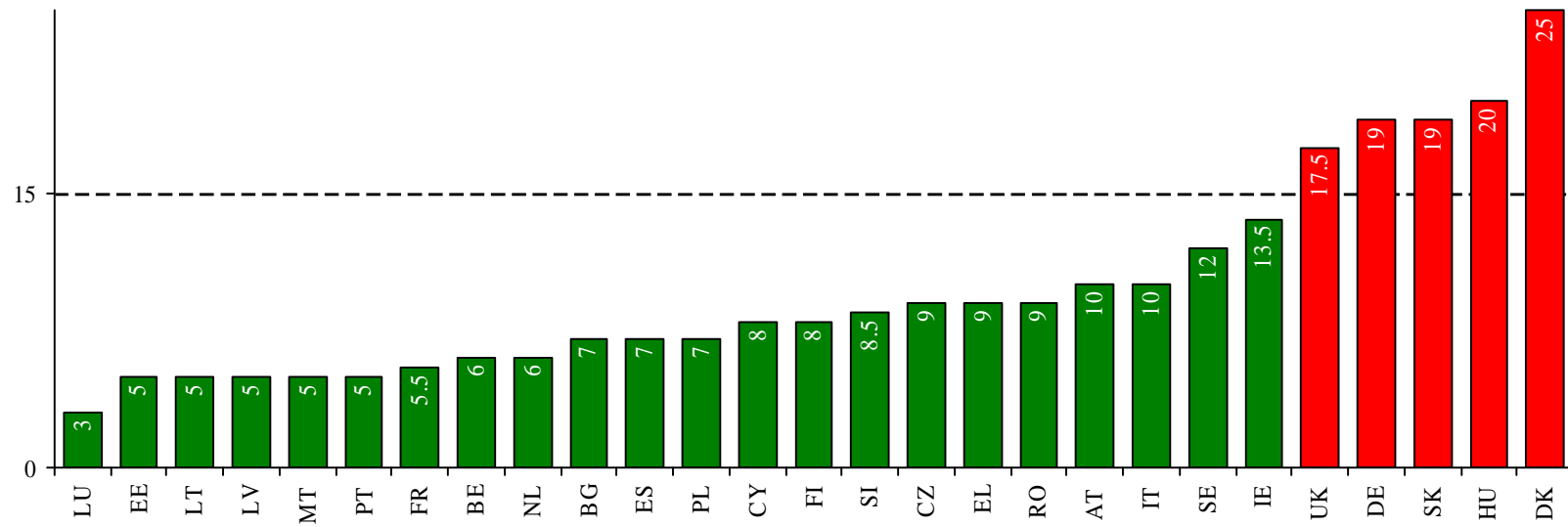
	AUSTRIA	BELGIUM	BULGARIA	CYPRUS	CZECH REPUBLIC	DENMARK	ESTONIA	FINLAND	FRANCE*	GERMANY	GREECE*	HUNGARY	IRELAND	ITALY	LATVIA	LITHUANIA	LUXEMBOURG	MALTA	NETHERLANDS	POLAND	PORTUGAL	ROMANIA	SLOVAKIA	SLOVENIA	SPAIN	SWEDEN	UNITED KINGDOM	NORWAY	SWITZERLAND	ICELAND	MACEDONIA	TURKEY	
<b>RATES</b>	Standard	20	21	20	15	19	25	18	22	19.6	19	19	20	21	20	18	18	15	18	19	22	21	19	19	20	16	25	17.5	25	7.6	24.5	18	18
	Reduced	10	6	7	5/8	9	-	5	8/17	5.5	7	9	5	13.5	10	5	5/9	6	5	6	7	5/12	9	-	8.5	7	6/12	5	8/14	2.4	7	5	8
	Super reduced	-	-	-	-	-	-	-	-	2.1	-	4.5	-	4.4	4	-	-	3	-	-	3	-	-	-	-	4	-	-	-	-	-	-	-
	Parking	12	12	-	-	-	-	-	-	-	-	-	-	13.5	-	-	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>HOTEL</b>	10	6	7*/20	8	9	25	5*	8	5.5	19	9	20	13.5	10	5*	5*	3	5	6	7	5	9*	19	8.5	7	12	17.5*	8	3.6*	7	18	8	
<b>RESTAURANT SERVICES</b>	Restaurant	10*	21	20	8*	19*	25	18	22	19.6	19	9	20	13.5	10	18	18	3	18*	6	7	12	19	19	8.5/20*	7	25	17.5	25	7.6	7	18	18
	Take away	10*	6	20	8*	9	25	18	17	5.5	7	9	20	13.5	10	18	18	3	18	6	7	12/21*	19	19	8.5/20*	7	12	17.5/0**	14	2.4**	7	18	18
	Delivery at home	10*	6	20	15	19	25	18	17	5.5	7/19*	9	20	13.5	10	18	18	3	18	6	7	12	19	19	8.5/20*	7	12	17.5	14	2.4***	7	18	18
	Alcoholic beverages	20	21	20	15	19	25	18	22	19.6	19	19	20	21	10	18	18	3	18	19	22	12	19	19	20	7	25	17.5	25	7.6	24.5	18	18
<b>BAR&amp;CAFÉ SERVICES</b>	Bars and cafés	10*	21	20	8	19	25	18	22	19.6	19	9	20	13.5	10	18	18	3	18	6	22	12	19	19	20	7	25	17.5	25	7.6	7	18	18
	Night clubs	10*	21	20	15	19	25	18	22	19.6	19	19	20	21	20	18	18	3	18	6	22	12	19	19	20	7	25	17.5	25	7.6	7	18	18
	Alcoholic beverages	20	21	20	15	19	25	18	22	19.6	19	19	20	21	10	18	18	3	18	19	22	12	19	19	20	7	25	17.5	25	7.6	24.5	18	18
<b>FOOD &amp; DRINKS SOLD IN SHOPS</b>	Food	10	6/12/21	20	0/5/15/luxe	9/19	25	18	17	5.5	7	9	20	0/13.5/21	4/10	18	18	3	0	6	7	5/12/21	19	19	8.5	4/7	12	0***	14	2.4	7	18	18
	Non-alcoholic beverages	20	21	20	15	9	25	18	17	5.5	19	9	20	21	4/20	18	18	3	18	6	22	5/12	19	19	8.5	7	12	17.5	14	2.4	7	18	18
	Alcoholic beverages	20**	21	20	15	19	25	18	22	19.6	19	19	20	21	20	18	18	12/15	18	19	22	12/21	19	19	20	16	25	17.5	25	7.6	24.5	18	18

AUSTRIA\*: 10% on food, 10% on milk, cocoa (with milk) and water, 20% on coffee and tea and all kinds of alcoholic or non-alcoholic beverages from hotels, restaurants, bars, cafés and shops  
AUSTRIA\*\*: 12% for wine, if sold directly by the winemaker (producer)  
BULGARIA\*: When organised by TO  
CYPRUS\*: 15% on alcoholic beverages  
CZECH REPUBLIC\*: 9% for breakfast and half-board in hotel  
ESTONIA\*: Accommodation including breakfast  
FRANCE\*: The 5,5% and 19,6% VAT rates have been reduced to 2,1% and 8% or 8,5% respectively in Corsica and in the Overseas Regions  
GERMANY\*: 19% if any service is provided with the delivery;  
GREECE\*: The 9% and 19% VAT rates have been reduced by 30% in some islands of the Aegean sea  
LATVIA\*: Accommodation including breakfast  
LITHUANIA\*: Accommodation including breakfast

MALTA\*: 5% for pre-booked half-board stays in hotels when making use of the hotel's restaurant services  
PORTUGAL\*: 12% from restaurant, 21% from another shop  
ROMANIA\*: 9% rate for the hotel room. When breakfast included the 9% rate still applies. If breakfast is offered separately the 19% rate applies for the breakfast.  
SLOVENIA\*: 8.5% on food, 20% on alcoholic and non-alcoholic beverages  
UK\*: Since 1994, the Isle of Man has a reduced rate (5%) on accommodation  
UK\*\*: 17.5% if sold on "catering premises"; 0% if not  
UK\*\*\*: Some confections and snacks are charged at 17.5%

SWITZERLAND\*: In principle, until the end of 2010  
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

**VAT rates for hotels in EU-27 as of 1 January 2008**  
**22 Member States applied a reduced VAT rate**



**VAT rates for restaurants in EU-27 as of 1 January 2008**  
**11 Member States applied a reduced VAT rate**

