

HOTREC VAT table

Rates as of 1 January 2009

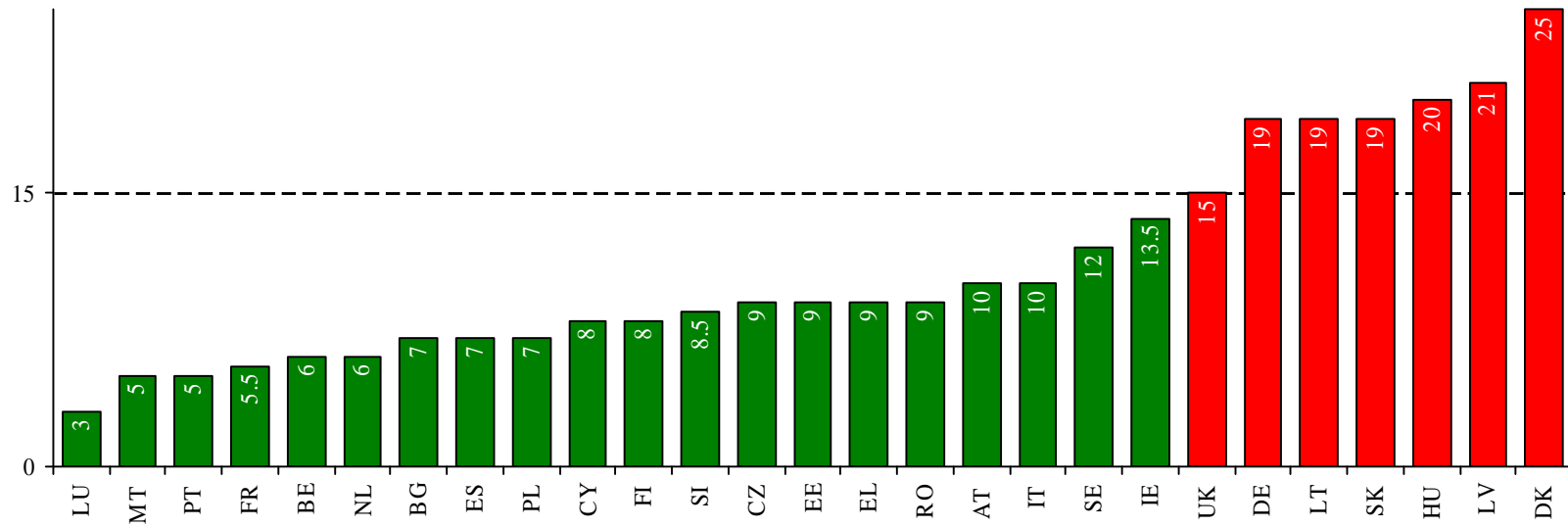
	AUSTRIA	BELGIUM	BULGARIA	CYPRUS	CZECH REPUBLIC	DENMARK	ESTONIA	FINLAND*	FRANCE*	GERMANY	GREECE*	HUNGARY	IRELAND	ITALY	LATVIA	LITHUANIA	LUXEMBOURG	MALTA	NETHERLANDS	POLAND	PORTUGAL	ROMANIA	SLOVAKIA	SLOVENIA	SPAIN	SWEDEN	UNITED KINGDOM	NORWAY	SWITZERLAND	ICELAND	MACEDONIA	TURKEY	
RATES	Standard	20	21	20	15	19	25	18	22	19.6	19	20	21,5	20	21	19	15	18	19	22	20	19	19	20	16	25	15	25	7.6	24.5	18	18	
	Reduced	10	6	7	5/8	9	-	9	8/17	5.5	7	9	13.5	10	10	-	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	-	4,8	4	-	-	3	-	-	3	-	-	-	-	4	-	-	-	-	-	-	
	Parking	12	21	-	-	-	-	-	-	-	-	-	13.5	-	-	-	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
HOTEL	10	6	7*/20	8	9	25	9*	8	5.5	19	9	20	13.5	10	21*	19*	3	5	6	7	5	9*	19	8.5	7	12	15*	8	3.6*	7	18	8	
RESTAURANT SERVICES	Restaurant	10*	21	20	8*	19*	25	18	22	19.6	19	9	20	13.5	10	21	19	3	18*	6	7	12	19	19	8.5/20*	7	25	15	25	7.6	7	18	18
	Take away	10*	6	20	8*	9	25	18	17	5.5	7	9	20	13.5	10	21	19	3	18	6	7	12/20*	19	19	8.5/20*	7	12	15/0*	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	21	19	3	18	6	7	12	19	19	8.5/20*	7	12	15	14	2.4***	7	18	18
	Alcoholic beverages	20	21	20	15	19	25	18	22	19.6	19	19	20	21,5	10	21	19	3	18	19	22	12	19	19	20	7	25	15	25	7.6	24,5	18	18
BAR&CAFÉ SERVICES	Bars and cafés	10*	21	20	8	19	25	18	22	19.6	19	9	20	13.5	10	21	19	3	18	6	22	12	19	19	20	7	25	15	25	7.6	7	18	18
	Night clubs	10*	21	20	15	19	25	18	22	19.6	19	19	20	21,5	20	21	19	3	18	6	22	12	19	19	20	7	25	15	25	7.6	7	18	18
	Alcoholic beverages	20	21	20	15	19	25	18	22	19.6	19	19	20	21,5	10	21	19	3	18	19	22	12	19	19	20	7	25	15	25	7.6	24,5	18	18
FOOD & DRINKS SOLD IN SHOPS	Food	10	6/12/21	20	0/5/15 lux	9/19	25	18	17	5.5	7	9	20	13.5/21,5	4/10/20	21	19	3	0	6	3/7	5/12/20	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	21,5	4/20	21	19	3	18	6	22	5/12	19	19	8.5	7	12	15	14	2.4	7	18	18
	Alcoholic beverages	20**	21	20	15	19	25	18	22	19.6	19	19	20	21,5	20	21	19	12/15	18	19	22	12/20	19	19	20	16	25	15	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
FINLAND*: The reduced VAT rate of 17% will be reduced to 12% as of October 2009
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*: Reservations made before 1 January 2009 are still subject to the former 5% VAT rate (limited until the end of 2009)

MALTA*: 5% for pre-booked half-board stays in hotels when making use of the hotel's restaurant services
PORTUGAL*: 12% from restaurant, 20% from another shop; changes in place since July 2008
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**: 15% if sold on "catering premises"; 0% if not
UK***: Some confections and snacks are charged at 15%

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 2009
20 Member States apply a reduced VAT rate



VAT rates for restaurants in EU-27 as of 1 January 2009
11 Member States apply a reduced VAT rate

