

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	
RATES	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	6	5	6	7	5/12	9	-	8.5	7	6/12	5	8/14	2.4	7	-	-
	Super reduced	-	-	-	-	-	-	-	-	2.1	-	4.5	-	4.4	4	-	-	3	-	3	-	-	-	-	-	4	-	-	-	-	-	-	-
	Parking	12	12	-	-	-	-	-	-	-	-	-	13.5	-	-	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HOTEL		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	18
RESTAURANT SERVICES	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**		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***		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		18	18
BAR&CAFÉ SERVICES	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		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		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		18	18
FOOD & DRINKS SOLD IN SHOPS	Food	10	6/12/21	20	0/5/15/luxe	9/19	25	18	17	5.5	7	8	20	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 and cocoa, 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
CZECH REPUBLIC*: 5% for breakfast and half-board in hotel
CYPRUS*: 15% on alcoholic beverages
ESTONIA*: Accommodation including breakfast
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
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
LATVIA*: Accommodation including breakfast
MALTA*: 5% for half-board in hotel

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
ICELAND*: 7% as of 1 March 2007