

		AUSTRIA	BELGIUM	BULGARIA	CROATIA	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/ ECHTENSTEIN	ICELAND	TURKEY
RATES	Standard	20	21	20	25	19	21	25	20	24	20	19	24	27	23	22	21	21	17	18	21	23	23	19	20	22	21	25	20	25	7,7	24	18
	Reduced	10/13	6/12	9	5/13	5/9	10/15	-	9	10/14	5,5 /10	7	13	5/18	9/13,5	10	5/12	9	8/14	7	6	8	6/13	9	10	9,5	10	6/12	5	12/15	2,5	11	8
	Super reduced	-	-	-	-	-	-	-	-	-	2,1	-	6	-	4,8	4	-	-	3	-	-	5	-	-	-	-	4	-	-	-	-	-	-
HOTEL		13	6	9	13*	9	15	25	9*	10	10	7*	13	18*	9*	10	12*	9	3	7	6	8*	6	9	20	9,5	10	12	20*	12	3,7	11	8
RESTAURANT SERVICES	Restaurant																																
	Food	10	12	20	25	9	15	25	20	14	10	19	24	5	9	10	21	21	3	18*	6	8	13*	9	20	9,5	10	12	20	25	7,7	11	8/*
	Non-alcoholic beverages	10/20*	21	20	25	9	15	25	20	14	10	19	24	5/27**	23	10	21	21	3	18*	6	8/23**	13/*	9	20	22	10	12	20	25	7,7	11	8/*
	Alcoholic beverages	20	21	20	25	9	21	25	20	24	20	19	24	27	23	10	21	21	17	18*	21	23	23	9*/19	20	22	10	25	20	25	7,7	11	18
	Take away																																
	Food	10	6	20	25	5	15	25	20	14	5,5/10**	7	24	27	9	10	21	21	3	18	6	8	13**	9	20	9,5	10	12	20/0**	15	2,5*	11	8
	Non-alcoholic drinks	10/20*	6	20	25	5/19*	15	25	20	14	5,5/10**	19	24	27	23	10	21	21	3	18	6	8/23**	6/13/23**	9	20	22	10	12	20	15	2,5	11	8
	Alcoholic beverages	20	21	20	25	19	21	25	20	24	20	19	24	27	23	10	21	21	17	18	21	23	23	9*/19	20	22	10	25	20	25	7,7	11	18
	Delivery at home																																
Food	10	6	20	25	5	15	25	20	14	5,5/10**	7/19**	24	27	9	10	21	21	3	18	6	8	6/13/23**	9	20	9,5	10	12	20	15	2,5**	11	8	
Non-alcoholic beverages	10/20*	21	20	25	5/19*	15	25	20	14	5,5/10**	19	24	27	23	10	21	21	3	18	6	8/23**	6/13/23**	9	20	22	10	12	20	15	2,5	11	8	
Alcoholic beverages	20	21	20	25	19	21	25	20	24	20	19	24	27	23	10	21	21	17	18	21	23	23	9*/19	20	22	10	25	20	25	7,7	11	18	
BAR&CAFÉ SERVICES	Bars & cafés																																
	Food	10	12	20	25	9**	15	25	20	14	10	19	24	5/27**	9	10	21	21	3	18	6	8	13*	9	20	9,5	10	12	20	25	7,7	11	18
	Non-alcoholic beverages	10/20*	21	20	25	9**	15	25	20	14	10	19	24	5/27**	23	10	21	21	3	18	6	8/23**	13/*	9	20	22	10	12	20	25	7,7	11	18
	Alcoholic beverages	20	21	20	25	9**	21	25	20	24	20	19	24	27	23	10	21	21	17	18	21	23	23	9*/19	20	22	10	25	20	25	7,7	11	18
	Night clubs																																
	Food	10	12	20	25	9**	15	25	20	14	10	19	24	18	9	10/22*	21	21	3	18	6	8	13*	9	20	9,5	10	12	20	25	7,7	11	18
Non-alcoholic beverages	10/20*	21	20	25	9**	15	25	20	14	10	19	24	5/27**	23	22*	21	21	3	18	6	8/23**	13/*	9	20	22	10	12	20	25	7,7	11	18	
Alcoholic beverages	20	21	20	25	9**	21	25	20	24	20	19	24	27	23	22*	21	21	17	18	21	23	23	9*/19	20	22	10	25	20	25	7,7	11	18	
FOOD, DRINKS IN SHOPS	Food	10	6/12/21	20	0/25	0/5/19 lux	15/21	25	20	14	5,5/10**	7	13	27	0/13,5/23	4/10/22	5/21**	21	3	0	6	5/8	6/13/23	9	20	9,5	4/10	12	0***	15	2,5	11	8/18
	Non-alcoholic beverages	20	6	20	25	5/19**	15	25	20	14	5,5/10**	19	24	27	23	4/22	21	21	3	18	6	8/23**	6/13/23	9	20	9,5	10	12	20	15	2,5	11	8
	Alcoholic beverages	20**	21	20	25	19	21	25	20	24	20	19	24	27	23	22	21	21	14/17	18	21	23	13/23	19	20	22	21	25	20	25	7,7	11	18

<p>AUSTRIA**: 10% on milk, cocoa (with milk) and water, 20% on coffee and tea and all other beverages AUSTRIA***: 13% for wine, if sold directly by the winemaker (producer). CROATIA*: 13% also on half-board and full-board service. CYPRUS*: Soft drinks are taxed with 5% VAT other non-alcoholic drinks with 19%. CYPRUS**: In bars/cafes/night clubs, which do <u>not</u> offer food, alcoholic beverages and soft drinks are charged with the standard rate of 19% and other non-alcoholic beverages are taxed at 5%. ESTONIA*: Accommodation including breakfast FRANCE*: 2,1% VAT rates for hotel, food, non-alcoholic beverage and 8,5% for alcoholic beverage in the Overseas Regions; In Corsica, 2.1% VAT rates for hotel, non-immediate eaten food / drunk beverage, 10% immediate eaten food / drunk beverage, 20% for take away alcoholic beverage. FRANCE**: 10% on food & beverage to be immediately eaten/drunk (eg. Sandwich). 5,5 % on food & beverage not immediately eaten/drunk (eg. non-alcoholic beverage in bottle/can, pastries, ...), 20% on chocolates, candies 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: 5 islands of the Aegean Sea hit by the refugee crisis will apply a reduced VAT rate by 30% until 30/06/2018. IRELAND*: Hotels must charge 23% on all beverages sold. ITALY: if you pay entrance fee, Vat on all beverages and food is 10%, if not, 22% applies on the first drink and food 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</p>	<p>HUNGARY**: 5% for food and drinks prepared on spot (e.g. freshly pressed fruit juices, tea, coffee) otherwise 27% LATVIA*: Accommodation including breakfast. **: 5% on fruits and vegetables. MALTA*: 7% for pre-booked breakfast, half- and full-board stays in hotels when making use of the hotel's restaurant services. For All-inclusive, 18% VAT on 20% of the bill and 7% on the rest. 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*: 13% to all non-immediate and immediate eaten food, mineral water (without gas, and without any kind of flavour) and cafeteria products (coffee, tea, milk and others); 23% to all kind of juices or nectar of fruits and soft drinks PORTUGAL**: , 6% to simple bread, juices (without gas) or nectars of fruit, milk, yogurts 13% to all immediate eaten food (prepared meals) (excluding bakery products), wine, mineral water with or without gas; 23% on non-immediate eaten food, soft drinks, beer and all alcoholic beverages ROMANIA*: 9% on draught beer 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***: <u>Some confections and snacks are charged at 20%</u> 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)</p>
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