

## Rates of VAT in the Tourism Sector in EU Countries

	Standard rate	Hotel Accommodation	Admissions to Cultural Services (shows/cinema/theatre)	Admissions to Amusement Parks	Restaurants
Belgium	21	6	Ex, 6	6	12 <sup>1</sup>
Bulgaria	20	9	Ex 20	20	20
Czech Republic	21	15	15	15	21
Denmark	25	25	Ex 25	25	25
Germany	19	7	Ex, 7	19	19
Estonia	20	9	20	20	20
Greece	23	13	23, 6 <sup>2</sup>	23	23
Spain	21	10	21 <sup>3</sup>	21	10
France	20	10	5.5, 20	10 <sup>4</sup> , 20	10 <sup>5</sup>
Croatia	25	13	5, 13 <sup>6</sup> , 25 <sup>7</sup>	25	13
Ireland	23	9	Ex, 9	9	9 <sup>8</sup> , Ex <sup>9</sup>
Italy	22	10	10	22	10
Cyprus	19	9	Ex, 5	5	9
Latvia	21	12	Ex, 21 <sup>10</sup>	21	21
Lithuania	21	9	Ex <sup>11</sup> , 21	21	21
Luxembourg	17	3	3	3	3
Hungary	27	18	27, 18	27	27
Malta	18	7	5, 18	18	18
Netherlands	21	6	6	6	6 <sup>12</sup>
Austria	20	10	Ex, 10	10	10 <sup>13</sup>
Poland	23	8	8	8	8 <sup>14</sup>
Portugal	23	6	Ex, 13, 23	23	23
Romania	20	9	5	20	9
Slovenia	22	9.5	9.5	9.5	22, 9.5 <sup>15</sup>
Slovakia	20	20	20, Ex	20	20
Finland	24	10	10	10	14
Sweden	25	12	6	25	12
UK	20	20	20	20	20

Source: EC - VAT Rates Applied in the Member States of the EU and online sources situation at 1 January 2017

<sup>1</sup> All beverages are excluded

<sup>2</sup> Only for the theatre

<sup>3</sup> Supplied by bodies governed by public law or by other organisations recognised as charitable by the Member State concerned

<sup>4</sup> Amusement parks which do not illustrate any cultural topic are liable to the standard rate of 20%

<sup>5</sup> Alcoholic beverages are subject to the standard rate

<sup>6</sup> Admissions to cinema (film shows)

<sup>7</sup> Tickets for concerts

<sup>8</sup> All beverages are excluded

<sup>9</sup> Catering services supplied to patients in a hospital or students at their school

<sup>10</sup> Admissions to cinema (film shows)

<sup>11</sup> Supplied by non-profit making legal persons

<sup>12</sup> Alcoholic beverages are subject to the standard rate

<sup>13</sup> 10% on food, 10% on milk and chocolate, 20% on coffee, tea and other alcoholic or not alcoholic beverages

<sup>14</sup> Alcoholic beverages are subject to the standard rate

<sup>15</sup> VAT rate of 8,5% applies to the preparation of meals