

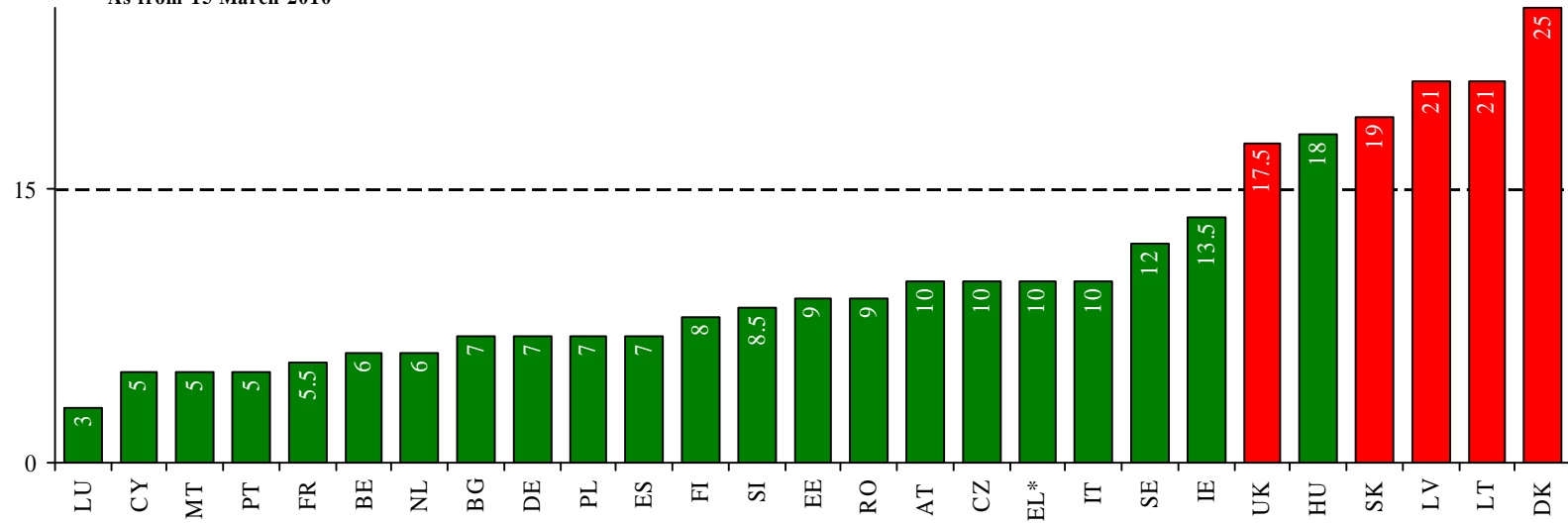
HOTREC VAT table - Rates as of 1 January 2010

		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	CROATIA	MACEDONIA
RATES	Standard	20	21	20	15	20	25	20	22	19,6	19	21	25	21	20	21	21	15	18	19	22	20	19	19	20	16	25	17,5	25	7,6	25,5	23	18
	Reduced	10	6/12	7	5	10	-	9	8/12	5,5	7	10	5/18	13,5	10	10	-	6	5	6	7	5/12	9	-	8,5	7	6/12	5	8/14	2,4	7	10	5
	Super reduced	-	-	-	-	-	-	-	-	2,1	-	5	-	4,8	4	-	-	3	-	-	3	-	-	-	-	4	-	-	-	-	-	-	-
	Parking	12	12	-	-	-	-	-	-	-	-	-	-	13,5	-	-	-	12	-	-	-	12	-	-	-	-	-	-	-	-	-	-	-
HOTEL		10	6	7*/20	5	10	25	9*	8	5,5	7*	10	18*	13,5	10	21	21	3	5	6	7	5	9*	19	8,5	7	12	17,5*	8	3,6*	7	10	18
RESTAURANT SERVICES	Restaurant Food	10	12	20	5	20*	25	20	22**	5,5	19	10	25	13,5	10	21	21	3	18*	6	7	12	19	19	8,5	7	25	17,5	25	7,6	7	23	18
	Non-alcoholic beverages	10/20*	21	20	5	20	25	20	22**	5,5	19	10	25	21	10	21	21	3	18*	6	7/22*	12	19	19	20	7	25	17,5	25	7,6	7	23	18
	Alcoholic beverages	20	21	20	15	20	25	20	22	19,6	19	21	25	21	10	21	21	3	18*	19	22	12	19	19	20	7	25	17,5	25	7,6	25,5	23	18
	Take away Food	10	6	20	5	10	25	20	12	5,5	7	10	25	13,5	10	21	21	3	18	6	7	12/20*	19	19	8,5	7	12	17,5/0**	14	2,4**	7	23	18
	Non-alcoholic drinks	10/20*	21	20	15	20	25	20	12	5,5	19	10	25	21	10	21	21	3	18	6	7/22*	12/20*	19	19	20	7	12	17,5	14	2,4	7	23	18
	Alcoholic beverages	20	21	20	15	20	25	20	22	19,6	19	21	25	21	10	21	21	3	18	19	22	12/20*	19	19	20	7	25	17,5	25	7,6	25,5	23	18
	Delivery at home Food	10	6	20	15	20	25	20	12	5,5	7/19**	10	25	13,5	10	21	21	3	18	6	7	12	19	19	8,5	7	12	17,5	14	2,4***	7	23	18
	Non-alcoholic beverages	10/20*	21	20	15	20	25	20	12	5,5	19	10	25	21	10	21	21	3	18	6	7/22*	12	19	19	20	7	12	17,5	14	2,4	7	23	18
	Alcoholic beverages	20	21	20	15	20	25	20	22	19,6	19	21	25	21	10	21	21	3	18	19	22	12	19	19	20	7	25	17,5	25	7,6	25,5	23	18
	BAR & CAFÉ SERVICES	Bars & cafés Food	10	12	20	5	20	25	20	22**	5,5	19	10	25	13,5	10	21	21	3	18	6	22	12	19	19	8,5	7	25	17,5	25	7,6	7	23
Non-alcoholic beverages		10/20*	21	20	5	20	25	20	22**	5,5	19	10	25	21	10	21	21	3	18	6	22	12	19	19	20	7	25	17,5	25	7,6	7	23	18
Alcoholic beverages		20	21	20	15	20	25	20	22	19,6	19	21	25	21	10	21	21	3	18	19	22	12	19	19	20	7	25	17,5	25	7,6	25,5	23	18
Night clubs Food		10	12	20	5	20	25	20	22**	5,5	19	21	25	21	20	21	21	3	18	6	22	12	19	19	8,5	7	25	17,5	25	7,6	7	23	18
Non-alcoholic beverages		10/20*	21	20	5	20	25	20	22**	5,5	19	21	25	21	20	21	21	3	18	6	22	12	19	19	20	7	25	17,5	25	7,6	7	23	18
Alcoholic beverages	20	21	20	15	20	25	20	22	19,6	19	21	25	21	20	21	21	3	18	19	22	12	19	19	20	7	25	17,5	25	7,6	25,5	23	18	
FOOD & DRINKS IN SHOPS	Food	10	6/12/21	20	0/5/15 luxe	10/20	25	20	12	5,5	7	10	25	0/13,5/21	4/10/20	21	21	3	0	6	3/7	5/12/20	19	19	8,5	4/7	12	0***	14	2,4	7	0/23	18
	Non-alcoholic beverages	20	21	20	15	10	25	20	12	5,5	19	10	25	21	4/20	21	21	3	18	6	22	5/12	19	19	8,5	7	12	17,5	14	2,4	7	23	18
	Alcoholic beverages	20**	21	20	15	20	25	20	22	19,6	19	21	25	21	20	21	21	12/15	18	19	22	12/20	19	19	20	16	25	17,5	25	7,6	25,5	23	18
AUSTRIA*: 10% on milk, cocoa (with milk) and water, 20% on coffee and tea and all other beverages AUSTRIA**: 12% for wine, if sold directly by the winemaker (producer) BULGARIA*: When organised by TO CZECH REPUBLIC*: 10% for breakfast and half-board in hotel ESTONIA*: Accommodation including breakfast FINLAND*: Increase of standard rate to 23% and of reduced rates to 9% and 13% from 1 July 2010. FINLAND**: To food and non-alcoholic drinks the reduced rate of 13% will apply as from 1 July 2010. FRANCE*: The 5,5% and 19,6% VAT rates have been reduced to 2,1% and 8,5% in the Overseas Regions; the 19,6% VAT rate has been reduced to 8% in Corsica. 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*: The VAT rates of 10 and 21% are applied as from 15 March 2010, following an increase from 9 and 19% respectively. The 5%, 10% and 21% VAT rates have been reduced to 4%, 7% and 15% on the islands of the Aegean sea.																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 25% rate applies for the breakfast/half-board. MALTA*: 5% for pre-booked half-board stays in hotels when making use of the hotel's restaurant services POLAND*: 22% on tea, coffee, sparkling drinks, mineral water; 7% on juices (while served with breakfast: 22%) PORTUGAL*: 12% from restaurant, 20% 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. SPAIN: From 1 July 2010 the rates will increase from 7% to 8% and from 16% to 18%. 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 2013 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 2010

22 Member States apply a reduced VAT rate

* As from 15 March 2010



VAT rates for restaurants in EU-27 as of 1 January 2010

13 Member States apply a reduced VAT rate

* As from 15 March 2010

