

Global VAT/GST Rate Changes after May 1, 2021

www.vatupdate.com

Status April 29, 2021

VAT RATE CHANGES					
Country	Start date	End date (if applicable)	Old rate	New rate	Scope
Austria		31/12/2021	20%	5%	Temporary application of a reduced VAT rate of 5% in the gastronomy, culture and publishing sectors shall be prolonged to last until 31 December 2021
Austria		30/06/2021		0%	Local supplies and intra-community acquisitions of protective masks
Belarus					VAT rate changes for repairs of vehicles, foodstuffs, medicines, medical devices, etc
Belgium	01/01/2021	31/12/2022		6%	Demolition and reconstruction of private residences
Belgium		30/06/2021	21%	6%	Masks and hydroalcoholic gels
Belgium	08/05/2021	30/09/2021	21/12%	6%	Restaurant and catering services incl. alcoholic drinks
Bulgaria		31/12/2021	20%	9%	(1) Restaurant and catering services, which consist of supply of cooked and uncooked food, except for services, which consist of supply of spirits. (2) Supply of books on physical carriers or by electronic means (including textbooks, training aids, drawing books, etc.), but excluding editions with advertising content and editions where the content is mostly musical or audio-visual and (3) diapers for babies.
Colombia	01/01/2021		8%	0%	Temporary VAT cut for COVID hospitality
Czech Republic		16/08/2022	15%	10%	VAT cut on accommodation, sporting & cultural events
Czech republic					Proposal: reduce VAT on women's menstrual aids
Czech Republic	03/02/2021	03/06/2021		0%	VAT exemption for respirators (extended beyond June 3, 2021?)
European Union		31/12/2022		0%	VAT Relief on Vaccines and Test Kits for EU hospitals, medical practitioners and individuals. This measure is applicable in all EU Member States
European Union					PROPOSAL: VAT exemption for vital goods and services distributed by the EU in times of crisis
European Union		31/12/2021		0%	Waiver of customs duties and VAT on the import of medical equipment from non-EU countries
Finland		30/04/2021		0%	Exemption for domestic sales of goods used for the prevention, testing and treatment of covid-19 infection and intra-Community acquisitions from other Member States
Germany		31/12/2022	19%	7%	VAT cut for COVID restaurants; catering
Greece		31/12/2021		6%	Reduced VAT Rate for PPEs
Greece		30/09/2021	24%	13%	Temporary VAT cut for COVID: coffee and non-alcoholic beverages, passenger transport, and cinema theatrical performance tickets
Greece		01/07/2021	-	-	Holiday islands discounted VAT rate - 30 percent discount on VAT rates for goods and services

Greece	11/03/2021			6%	Streaming Theatrical Performances and Concerts
Guyana		30/06/2021		0%	Tax relief for COVID-19 supplies
Hungary	01/01/2021	31/12/2022	27%	5%	Reduced VAT Rate for New Residential Properties
Ireland		01/01/2022	13.5%	9%	Ending of temporary VAT cut on tourism and hospitality for COVID
Malaysia		01/07/2021	6%	0%	Temporary VAT cut on tourism
Mexico	01/01/2021	31/12/2024	16%	8%	VAT at Southern and Northern border regions
Moldova			12%	6%	Hotel and Restaurant Services (applicable during the COVID-19 state of emergency)
Moldova		31/05/2021		0%	Exempts COVID-19 Vaccines from VAT and Customs Duties
Netherlands		Not known yet		9%	Online sports services by gyms
North Macedonia	01/01/2021			10%	Supply of food and beverages (except alcoholic) for immediate consumption at the place of supply, Catering services (except alcoholic beverages)
Norway		01/06/2021	6%	12%	Further extension???
Portugal		31/12/2021		6%	Reduced rate on face masks and hand sanitizer sold to general public
Slovakia	12/02/2021	30/06/2021		0%	PPE's
Turkey		31/05/2021	18%	8%	Temporary VAT cut on hotels, accommodation, domestic flights
United Arab Emirates	01/09/2020	31/12/2021	5%	0%	Temporary zero-rating of personal protective equipment (PPE)
UK		30/09/2021	20%	5%	Temporary VAT cut on tourism and hospitality for COVID
UK	01/10/2021	31/03/2022	5%	12.5%	Temporary VAT cut on tourism and hospitality for COVID

www.vatup