

Global VAT/GST Rate Changes as of October 1, 2021

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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
Bahrain	01/01/2022		5%	10%	DRAFT – Standard rate
Belgium	01/01/2021	31/12/2022		6%	Demolition and reconstruction of private residences
Belgium		31/12/2021	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.
Bulgaria	01/01/2022	31/12/2023		9%	DRAFT - Fruits and Vegetables
Cabo Verde			15%	8%	Electricity and water
Czech Republic		16/08/2022	15%	10%	VAT cut on accommodation, sporting & cultural events
Czech Republic	03/02/2021	31/10/2021		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
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
Hungary	01/01/2021	31/12/2022	27%	5%	Reduced VAT Rate for New Residential Properties
Indonesia	01/04/2022 01/01/2025	31/12/2024	10% 11%	11% 12%	DRAFT - Standard rate
Ireland		01/01/2022	13.5%	9%	Temporary VAT cut on tourism and hospitality for COVID
Ireland		01/09/2022		9%	VAT rate of 9% for hairdressers extended until September 2022

Lithuania	01/07/2021	31/12/2021	21%	9%	Hospitality, sporting and cultural services
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)
Netherlands		Not known yet		9%	Online sports services by gyms
North Macedonia	16/07/2021 01/07/2022	30/06/2022 30/06/2023	5%	5% 10%	Electricity Supplies
Norway		30/09/2021	12%	6%	Cinema admission, public transport, hotel accommodation services, entrance to cinemas, museums and amusement parks
Paraguay		31/10/2021			Tourism, catering and accommodation. Taxpayers must apply the 10% VAT rate to 50% of the service price.
Portugal		31/12/2021		6%	Reduced rate on face masks and hand sanitizer sold to general public
Spain	26/06/2021		21%	10%	Electricity supplies
Sweden	01/07/2022		12%	6%	DRAFT - Repairs to bicycles, shoes, clothing, etc
Turkey		30/09/2021	18%	8%	Temporary VAT cut on hotels, accommodation, domestic flights & other goods & services
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
Uruguay		30/06/2021		9%	Certain activities/operations in relation to tourism, including restaurant services, car rentals, and leasing of real estate for tourist purpose
Uzbekistan	01/01/2023		15%	12%	DRAFT - Standard rate

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