

**Global VAT/GST Rate Changes as of January 1, 2022****[www.vatupdate.com](http://www.vatupdate.com)****Status December 21, 2021**

VAT RATE CHANGES					
Country	Start date	End date (if applicable)	Old rate	New rate	Scope
<a href="#">Algeria</a>		31/12/2024		9%	Extend 9% reduced VAT rate for specific goods and services
<a href="#">Angola</a>			14%	7%	Essential consumer goods
<a href="#">Aruba</a>	01/01/2023 (?)			12,5%	Introduction of VAT
<a href="#">Austria</a>		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
<a href="#">Azerbaijan</a>	01/01/2022	31/12/2022		0%	Exempted sale, import of electric cars from VAT in 2022
<a href="#">Bahamas</a>	01/01/2022		12%	10%	VAT rate reduced from 12% to 10%, but less transactions subject to 0%
<a href="#">Bahrain</a>	01/01/2022		5%	10%	Approved – Standard rate
<a href="#">Belgium</a>	01/01/2021	31/12/2022		6%	Demolition and reconstruction of private residences
<a href="#">Belgium</a>		31/12/2021	21%	6%	Masks and hydroalcoholic gels
<a href="#">Belgium</a>			21%	6%	Reduced VAT rate for hair prostheses
<a href="#">Bulgaria</a>		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.
<a href="#">Bulgaria</a>	01/01/2022	31/12/2023		9%	DRAFT - Fruits and Vegetables
<a href="#">Cabo Verde</a>			15%	8%	Electricity and water
<a href="#">Cyprus</a>	01/11/2021	30/04/2022	19%	5%	Electricity consumption in vulnerable households
	01/11/2021	31/01/2022	19%	9%	Electricity consumption for other households
<a href="#">Czech Republic</a>	01/11/2021	31/12/2021		0%	Electricity and Gas

<a href="#">Czech Republic</a>		16/08/2022	15%	10%	VAT cut on accommodation, sporting & cultural events
<a href="#">Czech Republic</a>	03/02/2021	31/12/2021		0%	VAT exemption for respirators
<a href="#">European Union</a>		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
<a href="#">European Union</a>					PROPOSAL: VAT exemption for vital goods and services distributed by the EU in times of crisis
<a href="#">European Union</a>		31/12/2021		0%	Waiver of customs duties and VAT on the import of medical equipment from non-EU countries
<a href="#">France (New Caledonia)</a>	01/01/2022 01/07/2022 01/07/2022		6% 11% 3%	11% 16% 5%	Local services Standard rate on goods Reduced rate of certain supplies
<a href="#">Germany</a>		31/12/2022	19%	7%	VAT cut for COVID restaurants; catering
<a href="#">Greece</a>		30/06/2022		6%	Reduced VAT Rate for PPEs/Covid-19 medical equipment ( <a href="#">Extended till June 30, 2022</a> )
<a href="#">Greece</a>		30/06/2022		6%	Reduced VAT rate for agricultural goods, industrial food and provision of services by gyms and dance institutions, the coffee served, non-alcoholic beverages, transport, movie tickets and the tourist package and food
<a href="#">Greece</a>		30/06/2022		13%	Entrance tickets for zoos
<a href="#">Hungary</a>	01/01/2021	31/12/2022	27%	5%	Reduced VAT Rate for New Residential Properties
<a href="#">Hungary</a>	01/01/2022			5%	Specific food products
<a href="#">Indonesia</a>	01/04/2022 01/01/2025	31/12/2024	10% 11%	11% 12%	DRAFT - Standard rate
<a href="#">Ireland</a>		31/08/2022	13.5%	9%	Temporary VAT cut on tourism and hospitality for COVID
<a href="#">Ireland</a>		01/09/2022		9%	VAT rate of 9% for hairdressers extended until September 2022
<a href="#">Italy</a>	Proposal budget 2022		22%	10%	Feminine hygiene products
<a href="#">Italy</a>		31/12/2021		5%	Natural Gas supplies
<a href="#">Latvia</a>	01/01/2022			5%	Electronic publications
<a href="#">Lithuania</a>	01/07/2021	31/12/2021	21%	9%	Hospitality, sporting and cultural services
<a href="#">Lithuania</a>		01/05/2022		5%	Proposal: 5% VAT for thermal energy and natural gas to consumers
<a href="#">Mexico</a>	01/01/2021	31/12/2024	16%	8%	VAT at Southern and Northern border regions
<a href="#">Moldova</a>		15/01/2022	12%	6%	Hotel and Restaurant Services
<a href="#">Netherlands</a>		Not known yet		9%	Online sports services by gyms

<a href="#">North Macedonia</a>	16/07/2021 01/07/2022	30/06/2022 30/06/2023	5%	5% 10%	Electricity Supplies
<a href="#">Norway</a>		01/07/2022		0%	Exemption from VAT for naprapaths and osteopaths
<a href="#">Paraguay</a>		31/12/2021			Tourism, catering and accommodation. Taxpayers must apply the 10% VAT rate to 50% of the service price.
<a href="#">Poland</a>		End of pandemic		0%	Import of goods purchased for the purpose of combating COVID-19
<a href="#">Poland</a>	01/01/2022	30/06/2022		0%	Proposal - Natural gas, electricity and heat
<a href="#">Portugal</a>		31/12/2021		6%	Reduced rate on face masks and hand sanitizer sold to general public
<a href="#">Romania</a>	01/01/2022			5%	Reduced VAT rate on e-books, audio books, blogs, electronic newspaper and journal
<a href="#">Romania</a>	01/12/2021		5%		Reduced VAT rate for firewood for heating the population
<a href="#">Romania</a>	01/01/2022	31/12/2022	19%	5%	Proposal – Domestic heating energy
<a href="#">Spain</a>	26/06/2021		21%	10%	Electricity supplies
<a href="#">Spain</a>		30/06/2022		4%	Surgical masks
<a href="#">Sri Lanka</a>	01/01/2022	31/12/2022	15%	18%	Increase in VAT rate on financial services from 15% to 18% during 2022
<a href="#">Suriname</a>	01/20/2021		8%/10%	12%	Increase in the sales tax rate to a single rate
<a href="#">Suriname</a>		31/12/2023		0%	Basic Food
<a href="#">Sweden</a>	01/07/2022		12%	6%	DRAFT - Repairs to bicycles, shoes, clothing, etc
<a href="#">Thailand</a>	01/09/2023		7%	10%	
<a href="#">Turkey</a>	01/20/2021		18%	1%	Reduced VAT Rate for Used Mobile Phones
<a href="#">United Arab Emirates</a>	01/09/2020	31/12/2021	5%	0%	Temporary zero-rating of personal protective equipment (PPE)
<a href="#">UK</a>	01/10/2021	31/03/2022	5%	12.5%	Temporary VAT cut on tourism and hospitality for COVID
<a href="#">Uruguay</a>		30/04/2022		9%	Certain activities/operations in relation to tourism, including restaurant services, car rentals, and leasing of real estate for tourist purpose
<a href="#">Uzbekistan</a>	01/01/2023		15%	12%	DRAFT - Standard rate
<a href="#">Uzbekistan</a>		31/12/2021		0%	Meat and poultry
<a href="#">Vietnam</a>	01/11/2021	31/12/2021			VAT reduced by 30 percent

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