

GLOBAL UPCOMING

VAT Rate Changes

Worldwide outlook based strictly on
VATupdate.com articles

Position as at 8 October 2026



Executive snapshot

A concentrated pipeline of rate changes, with timing and legislative certainty varying materially

15 country / measure entries

6 effective-date groups

8 final or scheduled measures

7 draft or uncertain measures

1 Near-term

Cyprus moves selected food staples and baby food to 0% from 12 October 2026.

2 2027 concentration

Most dated changes cluster on 1 January and 1 April 2027, spanning books, heating, hospitality and energy.

3 Temporary relief reversions

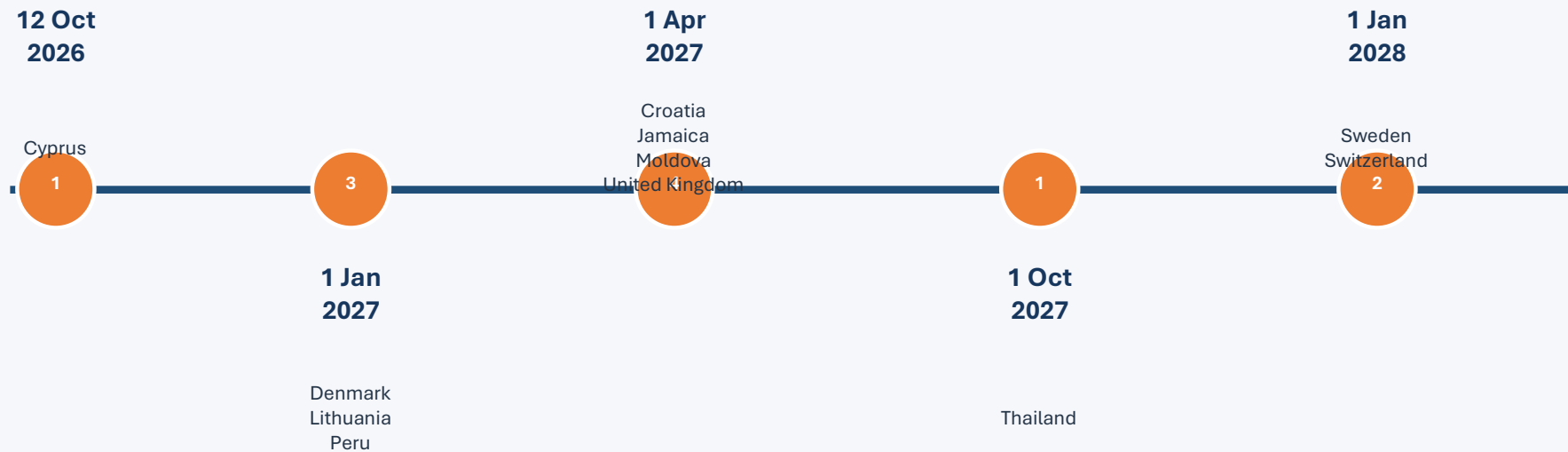
Croatia, the United Kingdom, Thailand and Sweden involve expiration or reversion mechanics.

4 Watchlist

Switzerland and five undated proposals require continued legislative or political monitoring.

Effective-date roadmap

Chronological view of dated changes, earliest first



5 additional proposals have no firm effective date

First wave: October 2026 and January 2027

Immediate implementation in Cyprus, followed by three measures at the start of 2027



12 OCT 2026 | CYPRUS

**Old rate not stated →
0%**

FINAL

Selected bread, milk, coffee, sugar and baby food. Zero rate runs through 31 May 2027.

Denmark

DRAFT

25% → 0%

Printed books, e-books and audiobooks. Pending Folketing approval.

Lithuania

DRAFT

21% → 9%

Residential heating, hot water and related energy/water inputs.

Peru

FINAL

8% → 12%

Restaurants, hotels and accommodation. Combined rate reported as 10.5% → 15%.

1 April 2027: energy, tourism and electricity

Four adopted or scheduled changes with direct consumer-pricing implications

Croatia

5% → 13%

Natural gas, district heating, related fees and wood fuels. Scheduled reversion unless extended.

Jamaica

10% → 15% GCT

Tourism activities and short-term rentals supplied through digital platforms.

Moldova

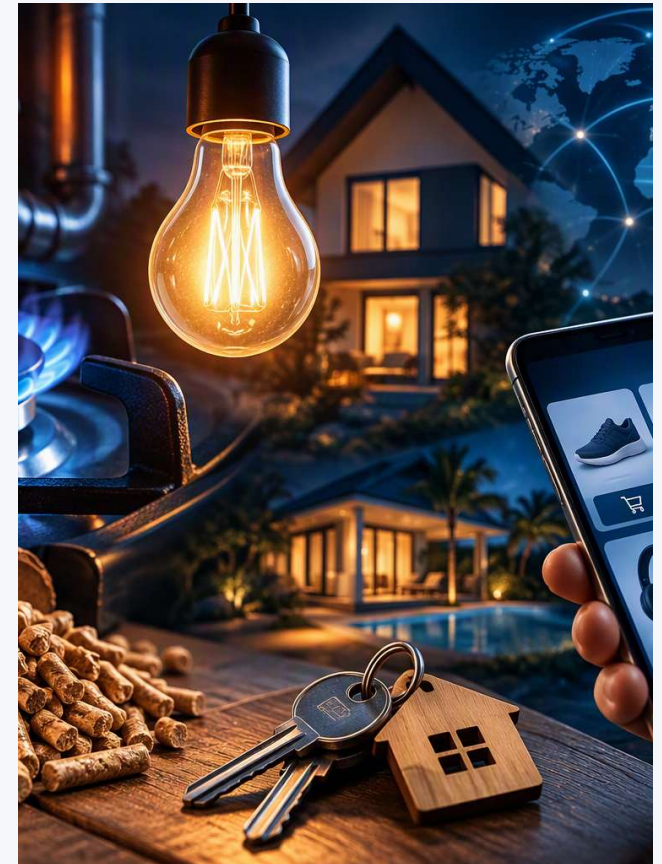
20% plan → tiered

Essentials at 8%; agri-food, HoReCa and tourism at 12%; energy rates become tiered.

United Kingdom

0% → 5%

Domestic electricity in Great Britain after temporary zero rating; Northern Ireland remains at 5%.



Late 2027 and 2028: scheduled defaults and reversions

Measures with heightened extension, referendum or timing sensitivity

Thailand

DEFAULT

7% → 10%

Default rate resumes on 1 October 2027 when the reduced-rate decree expires. Successive governments have repeatedly extended the 7% rate.

Sweden

FINAL

6% → 12%

Foodstuffs and takeaway food revert on 1 January 2028. Restaurant and catering services remain at 12% throughout.

Switzerland

UNCERTAIN

8.1% → 8.5%

Hotel accommodation: 3.8% → 4.0%. Reduced rate remains 2.6%. Subject to a mandatory referendum in November 2026.

Monitoring focus Extension decisions • Referendum outcome • System and pricing lead time

Proposals without a firm effective date

All items remain subject to further legislative or policy development

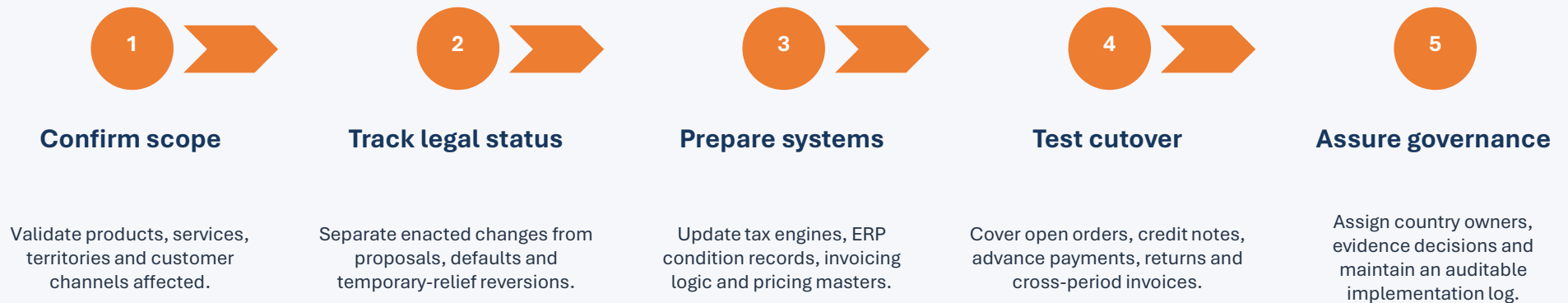
Bangladesh	5% / 7.5% / 10% → uniform rate TBD	Reduced-rate categories for small businesses
Egypt	14% → 5%	Medical devices; selected dialysis-related inputs proposed exempt
France	10% → 20%	Linear pay-TV subscriptions
Russia autonomous transport	22% → 10%	Highly automated passenger, courier and cargo transport
Russia cross-border e-commerce	Phased rates → 22% from outset	Imported goods via e-commerce platforms; platforms as tax agents

No effective date has been inferred where VATupdate.com did not state one.



Business readiness: recommended actions

Translate the rate-change pipeline into controlled execution and monitoring



Priority watchlist Cyprus implementation • Switzerland referendum • expiry-driven reversions • undated legislative proposals

Source discipline: each country entry is linked to the corresponding VATupdate.com article in the underlying overview.