

The importance of low VAT rates

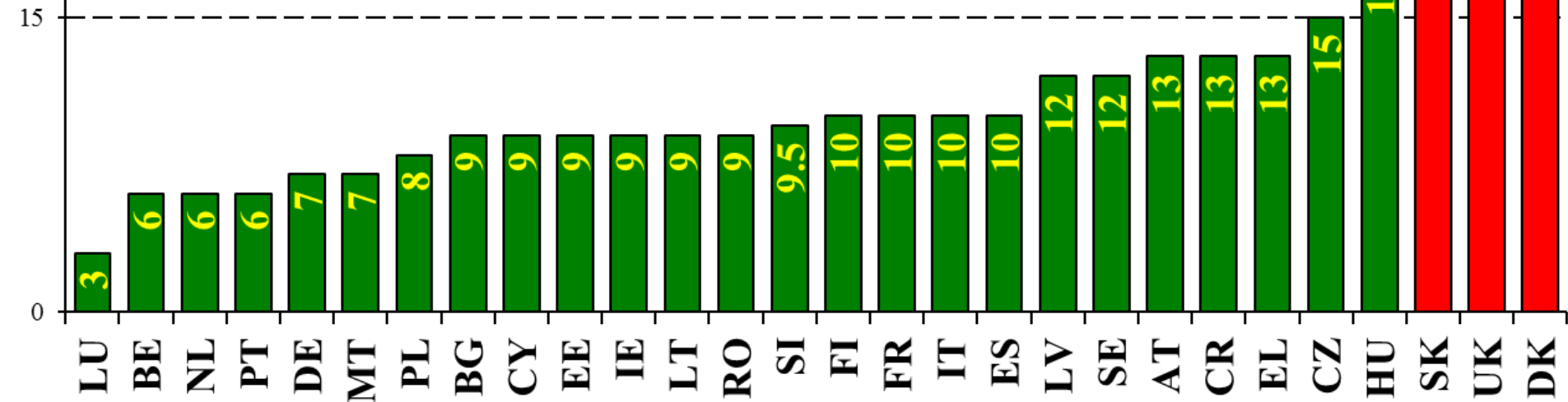
Susanne Kraus-Winkler
President of HOTREC



VAT rates for hotels in EU-28 as of July 2016

25 Member States apply a reduced VAT rate

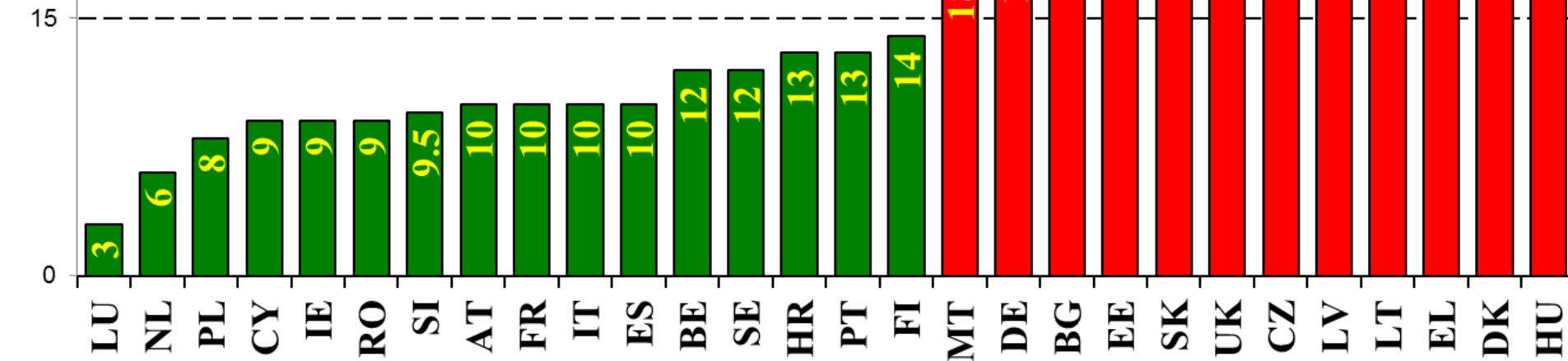
18 countries apply a rate $\leq 10\%$



VAT rates for restaurant food in EU-28 as of July 2016

16 Member States apply a reduced VAT rate

CZ and HU as from 2017



Thank you for your kind attention!

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