

Table of Goods and Services

Reclassification to 23% - Goods

- Animals (e.g. horses, cuttle, swine, rabbits etc.), fowls (e.g. chickens), bees, pets, mites for cultivation.
- Beef, other kinds of meat produced or processed in a special way and their by-products. Fish, molluscs produced or processed in a special way and their by-products. Crustaceans and invertebrates, livers, eggs and sperms. Specific kind of edible products of animal origin. Bowels, bladders and stomachs of animals. Non-living animals inappropriate for human nutrition.
- Flowers and flower buds, cut for bouquets or decorations. Foliage, leaves and sprigs and other flower parts, greeneries for bouquets or decorations.
- Bulbs, onions, roots and rootstocks in general. Other plants of plant nursery and other chicory plants and roots. White part of mushrooms.
- Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets, sago pith.
- Citrus peels or peels of melons and watermelons.
- Coffee, cocoa and its products, mate tea and spice. Coffee and chocolate drinks and beverages of any kind ready for consumption upon the order of the client in restaurants and cafeterias.
- Sperms and oil seeds.
- Locust beans, sugar beets, sugar canes. Pits, almond seeds and other vegetables. Mugwort, basil, chamomile, all types of mint, mountain tea and other plants.
- Straw, skin of unprocessed cereals, clover, livestock roots and other similar livestock products.
- Sugar and products thereof. Mastic and thickening materials and compounds.
- Soya-bean oil, groundnut oil, sunflower oil, corn oil, cotton oil, sesame oil. Fats and oils (animal or vegie) and their fractions.
- Fats and oils (animal or vegetable), margarine, mixtures or preparations of fats and oils.
- Preparations of vegetables, fruits or other plant parts.

- Miscellaneous food preparations of tariff class codes 2101-2106.
- Vinegars and substitutes (edible) obtained from acetic acid. Salt, seawater.
- Residues and waste of food, animal feeds.
- Radioactive elements, isotopes and radioactive compounds.
- Sorbitol, D-Glucitol, Glutamic Acid and its salts, saccharin.
- Confectionery.
- Bread with additives or toasted or further processed.
- Pasta processed or stuffed or prepared.
- Certain mixtures used for food industries.
- Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m² (good of tariff class 5208 used for pharmaceutical purposes).
- Fertilizers, insecticides, rodenticides, fungicides, herbicides and similar products.
- Rubber condoms, sanitary towels & tampons and similar sanitary products for women made of paper, of wadding or of peat.
- Firewood, logs, branches, faggots.
- Brochures and similar print outs or albums/books with pictures and albums for drawing or coloring, wall maps, globes, topographical layouts.
- BRAILLE typewriters and special electronic typewriters for disabled. Cars, vehicles of 10 or more seats for transport of persons with disabilities when they are purchased by State or Private organizations involved in education, protection and care of such persons.
- Supplies of goods made by charitable organizations within their social welfare activity when not exempt under local VAT legislation. Supply of residences in the context of social policy.
- Importation of art items, collections and antiquities. Supply of art works by their creator or successors.
- Delicacies, meals or snacks ready for immediate consumption that are supplied in canteens of schools, hospitals and social welfare institutions.

Reclassification to 23% - Services

- Restaurant and catering services
- Transport services for passengers and their baggage (all kinds of tickets and taxi fares).

- Tickets for cinema, concerts, sport events, circuses, fairs, amusement parks, zoos, exhibitions and similar cultural events (apart from theater tickets).
- Services supplied by authors, composers, artists, performers of artworks as well as their rights, unless exempt under article 22 VAT Code.
- Services for agricultural production.
- Funeral services and cremation activity.
- Medical and dental services unless exempt under article 22 VAT Code.
- Services rendered by charitable organizations or by penitentiaries in the context of social welfare, unless exempt under article 22 VAT.
- Repairs and alterations of cloths and household items made of fabric.
- Repairs of bicycles, footwear and leather goods.
- Facon works and repair services on goods that are subject to the reduced VAT rate, including books, newspapers and magazines.
- Street cleaning, waste collection, landfilling and recycling and sewage processing.
- Renovation and repair services on old private residences.

Reclassification to 13% - Services

- Hospitality/accommodation services by hotels or similar, leisure accommodation, leasing of spaces in camps/camping for caravans (applicable as from 01.10.2015).