Services exempt from tax

No	Service	Value-Added Tax Act	Directive 2006/112
1.	Universal postal services within the meaning of the Postal Act and payment of state pensions, benefits, support and compensation pursuant to the procedure prescribed by the State Pension Insurance Act by means of post.	§ 16 (1) 1)	Art 132 (1) (a)
2.	Health services within the meaning of the Health Service Organisation Act.	§ 16 (1) 2)	Art 132 (1) (b) and (c)
3.	Supply of an organ or tissue of human origin, human blood or blood product made from human blood and breast milk, as specified in the list approved by a regulation of the Minister of Social Affairs.	§ 16 (1) 2)	Art 132 (1) (d)
4.	Service provided by dental technicians in their professional activities.	§ 16 (1) 2^1)	Art 132 (e)
5.	Services provided by a non-profit association to its members free of charge or for a membership fee, and services provided by a non-profit association or foundation to natural persons relating to the use of sports facilities or sports equipment.	§ 16 (1) 3)	Art 132 (1) (f) or (l) or (m)
6.	Social services specified in clauses 1, 1^1, 1^2, 1^3, 1^4, 1^5, 1^6, 3, 4, 5, 5^1 and 6 of § 10 of the Social Welfare Act and social services financed out of the state or local government budget specified in clause 2^1 of § 10 of the Social Welfare Act.	§ 16 (1) 4)	Art 132 (1) (g)
7.	Services relating to shelters for the protection of children and young persons.	§ 16 (1) 5)	Art 132 (1) (h)
8.	Pre-school, basic, vocational, secondary and higher education, including learning materials transferred by the education service provider to the recipient of the services, private tuition relating to general education and other training services, except other training services provided for business purposes.	§ 16 (1) 6)	Art 132 (1) (i) or (j)
9.	Transportation of sick, injured or disabled persons in vehicles which are specially designed for such purpose and which correspond to the requirements established on the basis of the Traffic Act.	§ 16 (1) 7)	Art 132 (1) (p)

No	Service	Value-Added Tax Act	Directive 2006/112
10.	Service provided by an independent association of persons to their members provided that the following conditions are met: 90% of the supply of the recipient of services is exempt from taxation or its activities are not subject to value-added tax; the service is directly necessary for the main activity of the member, the fee paid for the service does not exceed the costs incurred upon the provision of the service.	§ 16 (1) 8)	Art 132 (1) (f)
11.	Insurance services, including reinsurance and insurance intermediation services.	§ 16 (2) 1)	Art 135 (1) (a)
12.	The leasing or letting of immovables or parts thereof, establishment of a usufruct on immovables or parts thereof.	§ 16 (2) 2)	Art 135 (1) (l)
13.	Securities	§ 16 (2) 6)	Art 135 (1) (f)
14.	Lottery tickets and the organisation of gambling, except the organisation of commercial lotteries and the organisation of such games of skill the only possible prize of which is the possibility to participate again in the same game.	§ 16 (2) 7)	Art 135 (1) (i)
15.	Services relating to the transfer of investment gold or entry into a corresponding transfer agreement, or services relating to the supply thereof which are provided by an agent acting in the name and for the account of another person.	§ 16 (2) 8)	Art 347

No	Service	Value-Added Tax Act	Directive 2006/112
16.	Financial services specified in § 16 (2^1) of the Value-Added Tax Act: 1) deposit transactions for the receipt of deposits and other repayable funds from the public; 2) borrowing and lending operations, including consumer credit, mortgage credit and other transactions for financing business transactions; 3) leasing transactions; 4) settlement, cash transfer and other money transmission transactions; 5) issue and administration of non-cash means of payment, such as electronic payment instruments, electronic money, traveller's cheques and bills of exchange; 6) guarantees and commitments and other transactions creating binding obligations to persons; 7) transactions for their own account or for the account of clients in traded securities provided in§ 2 of the Securities Market Act and in foreign exchange and other money market instruments, including transactions in cheques, exchange instruments, certificates of deposit and other such instruments; 8) transactions and acts related to the issue, sales and purchases of securities; 9) money broking; 10) negotiation services related to the services specified in clauses 1)–9) of this section; 11) management of investment funds provided for in the Investment Funds Act and other investment funds of a Contracting Party to the EEA Agreement and subject to financial supervision, including the provision of services related to the management of funds to the funds in the case of transfer of duties of a management company.	§ 16 (2^1) corresponding clause	Art 135 (1) (b) to (g)
SPECIAL ARRANGEMENTS			
48.	Special arrangements for imposing value added tax on travel services.	Margin scheme - Travel agents	

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