

Supply, taxable at 13% VAT rate

As of 1 January 2025, accommodation or accommodation with breakfast is subject to 13% VAT rate instead of the previous 9%, except for goods or service accompanying this service.

The reduced rate cannot be applied to other services supplied with accommodation other than breakfast. The tax rate is applicable only to services directly linked to the accommodation, which, for example, are included in the price of a certain room class, irrespective of the actual use of those services, and are therefore an integral part of the accommodation.

A transitional provision has been introduced for tax payers applying cash accounting of VAT in order to switch to the 13% VAT rate. A taxable person who bases the calculation of VAT on the special arrangements for cash accounting for VAT, may pay, until 31 December 2026, VAT at the rate of 9 per cent on the supply of accommodation or accommodation with breakfast provided after 31 December 2024, except the supply of goods or services accompanying that supply, in case an invoice was issued to the recipient of the service and the service was provided before 1 January 2025 (subsection 26 of § 46 of the VAT Act).

Last updated on 08.08.2025