

# Supply, taxable at 9% VAT rate

The VAT rate of the following goods and services shall be 9% of the taxable value:

1) **books and educational literature, both on a physical medium and electronically**, excluding learning materials specified in clause 6 of subsection 1 of § 16 of the VAT Act transferred by the pre-school, basic, vocational, secondary or higher education service provider to the recipient of the services.

Book is not defined in the VAT Act. For the application of lower VAT rate, the usual meaning of book is used – it is bound non-periodic publication. Book is defined that way also in different legal acts of the Council of the European Union – for example, in the Combined Nomenclature, established by the Council Regulation No 2658/87 which is the basis for the classification of the goods.

If a person who provides a VAT-exempt educational service transfers a workbook as a learning material together with the educational service – in such case the transfer of the workbook is treated as exempt supply.

From 1 May 2020, the reduced VAT rate is applicable irrespective of the type of data media on which the book or educational literature is published. The reduced VAT rate is also applicable for the electronic book and for the electronic educational literature. Before that date the reduced VAT rate was applicable only for a printed book and for a printed workbook as a learning material. Notes may also be published as books. The important criterion is integrity, i.e. the books are not designed to be followed up like drawing and colouring books, agendas, crossword omnibuses. The transfer of publications in Braille or in embossing, designed for blinds and people with visual disability, are taxable at the lower VAT rate according to clause 2 of subsection 2 of § 15 of the VAT Act irrespective of the type of the publication (a book or other publication). The publications on a physical medium, additionally to printed books, are audio books recorded on a CD or on any other physical medium which are comprised of the same text information as the printed or the electronic book. For a publication in other physical medium or for an electronic publication, the reduced VAT rate is applicable if such publication don't differ from the printed publication more than by some elements, characteristic for this format, like possibility to use the search tool or bookmarker. It is important that the electronic publication is possibly similar to the printed publication. For the application of the reduced VAT rate for the electronic publication, the existence of the printed version of the same publication is not necessary. If the printed version of the electronic publication does not exist, the reduced VAT rate is applicable if the electronic publication does not include annexes which are not characteristic to printed books (for example, computer games).

The lower VAT rate is applicable also for the transfer of the electronic educational literature if such educational literature is in accordance with the general principles of the electronic publications. The educational literature is, above all, the collection of textbooks and exercises. The digital educational literature shall be available, at the opportunity, in digital devices with the different operating systems and shall be adjustable, within the reasonable extent, for the people with visual and hearing disability (Regulation No 13 of the Minister of Education and Research from 24.03.2016). The possibility to apply

the lower VAT rate for the digital educational literature does not depend on the existence of the specific material also on a paper form. According to subsection 1 of § 20 of the Basic Schools and Upper Secondary Schools Act, the educational literature is, for example, textbooks, workbooks, exercise-books and worksheets. According to subsection 6 of § 20 of the same Act, a publisher of educational literature registers in the educational literature sub-register of the educational information system the data of educational literature complying with the requirements. Hence, the reduced VAT rate is applicable both for printed and for digital educational literature which is registered in the correspondent sub-register.

**2) medicinal products, contraceptive preparations, sanitary and toiletry products and medical devices intended for the personal use of disabled persons for the purposes of the Medical Devices Act and technical aid for the purposes of the Social Welfare Act which are specified in the list established by a [regulation of the Minister of Social Affairs](#), and the grant of use of such medical devices to disabled persons.**

From 1 August 2012, the [Regulation of the Minister of Social Affairs No 63 from 4 December 2006](#) was amended – several CN-codes of the medicinal products were brought up to date, some CN-codes were added and the formulation of the regulation was specified to avoid indistinctnesses which had disclosed in practice. The lower VAT rate is applicable only for medicines, medical equipment and medical devices which are listed in the Regulation of the Minister of Social Affairs. The basis of the abovementioned provision are clauses 3 and 4 of Annex III of the EU VAT Directive (Council Directive 2006/112/EC).

**3) press publications, both on a physical medium and electronically**, excluding publications containing mainly advertising or private advertisements or mainly with erotic or pornographic content or video or music content.

From 1 May 2020, the reduced VAT rate is applicable irrespective of the type of data media on which the press publication is published, and also for the electronic press publication. Before that date the reduced VAT rate was applicable only for a printed periodic publication.

Daily and weekly newspapers which are available electronically are mostly the web versions of the printed newspapers. 9% VAT rate is applicable also for the services, received for consideration, which give the right to read or listen the web publications during the subscription period.

The web versions of the publications containing mainly advertising or private advertisements or mainly with erotic or pornographic content or video or music content are taxable at 24% VAT rate. The computer programs and computer games are also still taxable at 24% VAT rate.

**NB!** From 1 August 2022 to 31 December 2024, the rate for press publications was 5% instead of the previous 9% and from 1 January 2025 again 9%. In this context, a transitional provision was introduced for taxable persons applying cash accounting of VAT. A taxable person who bases the calculation of VAT on the special arrangement for cash accounting for VAT, may pay, until 31 December 2026, VAT at the rate of 5 per cent on the supply of a press publication, both on a

physical medium and also of an electronic press publication provided after 31 December 2024, except those that mainly publish advertising or private advertisements or the supply of a publication with mainly erotic or pornographic content or with video or music content, in case an invoice was issued to the buyer and the goods were sent or made available or the service was provided before 1 January 2025 (subsection 27 of § 46 of the VAT Act).

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