



## **VAT reduced for certain goods and services**

**Value Added Tax (VAT) has been reduced from 5% to either 3% or 0% for certain goods and services.**

The VAT rate reduction resulted from an amendment to the Cyprus VAT Law that was published in the Cyprus Government Gazette on 21 July 2023.

### **Zero rated goods (0%)**

- Typewriters with Braille characters and special electronic typewriters (electronic pocket communication devices) of CN Code ex. 84.69 and the new type of embossing typewriters of the CN Code ex. 8472 90 80, for people with disabilities.
- Wheelchairs and other vehicles for disabled people, whether or not with an engine or other propulsion mechanism of CN Code 87.13, provided exclusively for personal use by persons with disabilities.

### **Reduced rate goods (3%)**

- Books, newspapers and magazines provided physically or electronically or in both formats (including brochures, prospects and similar printed material, children's picture books and tracing and coloring books, printed or handwritten music sheet music, hydrographic maps or similar), excluding publications intended wholly for advertising purposes and of publications consisting entirely or primarily in video content or audio music production, publications of non-profit organizations and related services with the production of this items. The items in this paragraph are classified in Codes NO 49.01 to SO 49.05.
- Talking books for disabled people of CN Code ex. 85.23.
- Special lifting devices (stairs, lifts, machines disabled access ramps and similar), which are used for the needs of disable people of CN Code ex. 84.28.
- Wheelchairs and other vehicles for disabled people, whether or not with an engine or other propulsion mechanism of CN Code 87.13.
- Orthopedic goods and devices, including medical and surgical belts, bandages and crutches.
- Splints, braces and other articles and devices for fractures.
- Prosthetic items and devices.
- Hearing aids and other devices held by the hand, carried by the persons or implanted into the human body, with the aim of replenishing a deficiency or treatment of a disability.



### **Reduced rate services (3%)**

- Street cleaning, waste collection and processing of waste services, excluding services provided by government authorities, local administration authorities and public law organizations.
- Wastewater disposal and processing, and discharge of septic and industrial tanks.
- Right of entry from the first performance of plays, musicians and dance works or classical works.

[Link](#) for published law.

As always, Chelco VAT is at your disposal to provide more information or clarifications on this or any other VAT matter.