



0% VAT on essential goods

On 20 September 2023, the Tax Department announced the approval of an amendment to the Cyprus VAT Law by the Council of Ministers as per below.

The amendment will impose the 0% VAT rate, from 1 November 2023 until 30 April 2024 for the below goods:

1. **Bread** (includes all kinds of bread, except pastries and any other bread-based products)
2. **Milk** (includes fresh milk, sweetened milk, condensed milk, long-life milk, flavored milk and plant milk)
3. **Eggs**
4. **Baby foods** (in powder, dry or liquid form which are intended for consumption by children. Snacks are not included)
5. **Baby diapers**
6. **Products for feminine hygiene protection** (tampons, sanitary napkins and incontinence pads)
7. **Adult diapers**
8. **Coffee** (prepared drinks or beverages which have coffee as a raw material and consumed hot or cold are not included)
9. **Sugar** (crystalline, fine, coarse, in cubes, in sachets)

[Link](#) to the Tax Department announcement.

Please note that for the goods 1-7 above a 0% VAT rate is already imposed from 5 May 2023.

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