



## 0% VAT ON MEATS AND VEGETABLES

An amendment to the Cyprus VAT Law published in the Cyprus Government Gazette on 17 November 2023 imposes a 0% VAT rate on meats and vegetables from 1 December 2023 to 31 May 2024.

### A. Fresh or chilled or frozen meats

- Bovine meat (Customs tariff code ΣΟ 0201 and ΣΟ 0202)
- Swine meat (Customs tariff code ΣΟ 0203)
- Sheep or goats meat (Customs tariff code ΣΟ 0204)
- Edible offal of bovine animals, swine, sheep, goats (Customs tariff code ΣΟ ex 0206)
- Edible poultry meat and offal of code 0105 (Customs tariff code ΣΟ 0207)
- Meat of rabbits or hares and edible offal of rabbits or hares (Customs tariff code ΣΟ ex 0208)

### B. Fresh or chilled vegetables

- Tomatoes (Customs tariff code ΣΟ 0702)
- Onions, shallots, garlic, leeks and other similar vegetables (Customs tariff code ΣΟ 0703)
- Cabbage, cauliflower and broccoli, collards, turnips, collards, Brussels sprouts and similar edible products of the genus Brassica (Customs tariff code ΣΟ 0704)
- Lettuces (*Lactuca sativa*) and chicories (*Cichorium spp.*) (Customs tariff code ΣΟ 0705)
- Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots (Customs tariff code ΣΟ 0706)
- Cucumbers and gherkins (Customs tariff code ΣΟ 0707)
- Leguminous vegetables, shelled or unshelled such as peas and beans (Customs tariff code ΣΟ 0708)
- Other vegetables such as asparagus, aubergines, celery, mushrooms, truffles, peppers, spinach, artichokes, unprepared olives, pumpkins, squashes, salads other than lettuce (e.g., coriander, parsley, chives), capers, fennel (Customs tariff code ΣΟ ex 0709)

For a link to the published law in Greek, click [here](#).

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