



0% VAT ON ESSENTIAL GOODS, MEATS AND VEGETABLES

On 19 April 2024, an amendment to the Cyprus VAT Law was published in the Cyprus Gazette extending the 0% VAT rate on essential goods, as per below.

The amendment extends the 0% VAT rate until 30 June 2024 for essential goods, meats and vegetables as per below:

A. Essential goods (effective since 5 May 2023 – coffee and sugar effective since 1 November 2023)


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

B. Fresh or chilled or frozen meats (effective since 1 December 2023)

- **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)

C. Fresh or chilled vegetables (effective since 1 December 2023)

- **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 from lettuce (e.g. coriander, parsley, chives), capers, fennel** (Customs tariff code ΣΟ ex 0709)

[Link](#) to published law.

We are always at your disposal to address your VAT needs and challenges, now and in the future.