**VAT rate in Romania**

 Since January 2019, the standard **VAT** rate in Romania is 19% and applies to all deliveries of goods and supplies of services, including imports, for which no exemption applies (with or without credit) or one of reduced VAT rates. Reduced **VAT** rates remain unchanged (5% and 9%) and apply to supplies of goods/provision of services below:

- The reduced **VAT** rate of 9% in Romania is charged for all kinds of bread and bakery products, certain wheat types, human and veterinary medicines, books, newspapers and periodicals, accommodation in hotels or in locations with similar role, cinema tickets, entrance fees to museums, monuments, zoos, fairs and exhibitions, prosthetic and orthopedic products.

- The reduced rate of 5% applies to the delivery of housing as part of social policy, including homes for the elderly and pensioners, orphanages and rehabilitation centers and rehabilitation for children with disabilities. The reduced rate of 5% applies to the delivery of housing having a surface area exceeding 120 square meters and a value not exceeding a certain amount provided by the law. here is an infographic with extra details: