What types of VAT types are there?

Following the different adjustments approved by the Spanish government, VAT has always been a tax modified to affect tax collection at the state level. Currently VAT **rates in Spain have been** as follows:

General VAT

**General type**at 21%. Applies to all VAT-subject transactions since 1 September 2012, unless the reduced or super-reduced rates apply.

Reduced VAT

**Type Reduced**to 10%. Applies to:

Intra-Community deliveries, acquisitions or imports mainly of the **following**goods:

* Foods used for human or animal nutrition, not including alcoholic beverages. As well as animals, vegetables and other products used for obtaining food.
* Employees in agricultural, forestry or livestock activities (seeds, fertilizers, insecticides, herbicides, etc.)
* Waters for human or animal feed or irrigation.
* Appliances and accessories, including prescription goggles and lenses, intended to fill the physical deficiencies of man or animals. Medical devices, materials, equipment or instruments used to prevent, diagnose, treat, alleviate or cure diseases or ailments of man or animals.
* Homes, including parking spaces and annexes.

The reduced rate **also applies**to the provision, inter-assistance, of the following **services**:

* Passenger transport and their luggage.
* Hospitality, camping and spa, restaurants and, in general, the supply of meals and drinks to consume on the spot.
* Services carried out in favour of owners of farms, forestry or livestock (planting, planting, grafting, subscriber, cultivation and collection, rearing, storage and fattening of animals, etc.)
* Public road cleaning services.
* Non-exempt healthcare, dental and thermal cures.
* Executions of renovation and repair works carried out in homes.
* Leases with option to buy homes, including parking spaces and annexes.

Certain goods and services have changed the VAT to which they were subjected from reduced to general, i.e. **from 8% to 21%.** These are:

* Hairdressing as well as aesthetic services.
* Flowers and ornamental plants.
* Services offered by funeral companies.
* Sale ofworks of art.
* Radio services.
* Purchase ticketsto nightclubs, exhibitions or trade fairs.
* Those services provided by a professional or artist.

And finally, the reduced rate will **also apply**to the following **operations**:

* The executions of works, sales with installation of kitchen and bathroom cabinets and fitted wardrobes, result of contracts directly formalized between the developer and the contractor, which are for the construction or rehabilitation of homes.
* Imports of art objects, antiques and collectibles.

VAT drop at movie, theatre and other events

Since mid-2018, the government has chosen to change vat on tickets to cinemas, theaters, sporting events, amusement parks, as well as music concerts, from 21% to 10% and thus ending with one of the most demanded requests by the sector.

Super-translated VAT

The **Super-Translated**Rate is 4%. It applies to deliveries, intra-Community acquisitions or imports of the following goods:

* Commodities such as bread, flour, eggs, milk, cheeses, fruits, vegetables, vegetables, vegetables, tubers and cereals.
* Books, newspapers and magazines that do not contain only or fundamentally advertising.
* Medicines for human use, as well as medicinal substances and intermediate products, used in their obtaining.
* Vehicles intended for people with reduced mobility.
* Prosthetics, osteses and internal implants for people with disabilities.
* Officially protected homes when deliveries are made by their developers, including garages and annexes. As well as your lease with purchase option.
* Teleassistance services, home help, day and night center and residential care.

VAT-exempt products

There are some products that are exempt from VAT. What are they?

* Insurance, capitalization and reinsurance
* Postage stamps
* Savings and financial products
* Educational services and particulate classes
* Professional medical and health care
* OfficialLy Protected Housing Rentals for Housing

What's new in VAT 2020

The main novelty in VAT in 2021 is that refreshing beverages, juices and sodas with added sugars or sweeteners have gone from a VAT of 10% to VAT of 21%