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# VAT on catering sales – transition

**The finance ministry has granted transitional relief to September 30, 2013 on its March decree on the distinction between the sale of food and restaurant services.**

In March 2013, the finance ministry followed up on a series of court cases with a decree giving guidance to caterers on the distinction between sales of food and drink as goods (food sales at reduced-rate VAT) and the supply of restaurant services taxed at the standard rate. This decree replaced earlier guidance which took a somewhat more rigid position. The ministry has now issued a decree saying that no exception will be taken to businesses following the old rules in respect of sales up to September 30, 2013. This applies both to inputs and outputs; thus a seller may apply a more favourable rate under the old rules whilst a buyer will be able to deduct the input tax at the higher rate actually charged.

### **Schlagwörter**

catering, food, restaurant