

By PwC Deutschland | 20. April 2016

# Standard rate VAT on photobooks

**The finance ministry has decreed that custom books of photographs commemorating private occasions are to be taxed at the standard rate of VAT.**

The finance ministry has decreed that photobooks, that is books of photographs prepared to commemorate a private, or individual, occasion, are to be taxed at the standard rate of VAT. This follows the European Commission regulation on the subject excluding taxation at the reduced rate for books, as photobooks are not meant to be read and thus do not qualify as reading matter. Typical of a photobook is that it is prepared to order with photographs taken by or for the customer to commemorate a special, public or private, business or personal occasion. The book is not usually intended for resale, though it may be distributed free of charge to those attending the event or others with personal connections to the celebrity. The text is usually restricted to brief notes on the context of the pictures.

### **Schlagwörter**

commemorate, photobooks, photographs