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By PwC Deutschland | 14 June 2011

Theatre ticket sales at reduced rate VAT

The finance ministry has extended the reduced rate VAT on theatre ticket sales to include retail sales.

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Ticket sales by theatres, concert halls and museums are taxed at the reduced rate of VAT (7%). Traditionally, this privilege has been restricted to sales by the organisers of the event. However, the term organiser has been seen widely and includes not only the box office at the theatre, but also, for example, the tour organiser for a theatre troupe. The finance ministry has now extended the privilege a step further, to include sales by ticket retailers. However, the commission charged by a ticket agent remains subject to VAT at the 19% standard rate.

Keywords

Theatre ticket, reduced rate VAT, theatres