

Sources: food VAT / Burimet: TVSH për ushqime

Official VAT sources for each country. Food VAT depends on the product; the tables report the main rate or range, rather than a weighted rate for the entire food basket. / Burimet zyrtare të TVSH-së për secilin vend. TVSH-ja ndryshon sipas produktit; tabelat tregojnë normën kryesore ose intervalin.

[Bosnia and Herzegovina / Bosnja dhe Hercegovina — VAT on food / TVSH për ushqime: 17%](https://www.uino.gov.ba/portal/en/vat/general-information-on-vat-system-in-bosnia-and-herzegovina?print=print)

<https://www.uino.gov.ba/portal/en/vat/general-information-on-vat-system-in-bosnia-and-herzegovina?print=print>

[Albania / Shqipëria — VAT on food / TVSH për ushqime: 20%](https://www.tatime.gov.al/c/4/96/110/tatimi-mbi-vleren-e-shtuar)

<https://www.tatime.gov.al/c/4/96/110/tatimi-mbi-vleren-e-shtuar>

[North Macedonia / Maqedonia e Veriut — VAT on food / TVSH për ushqime: 5%](https://finance.gov.mk/en-GB/oblasti/danok-na-dodadena-vrednost)

<https://finance.gov.mk/en-GB/oblasti/danok-na-dodadena-vrednost>

[Serbia / Serbia — VAT on food / TVSH për ushqime: 10%](https://ras.gov.rs/en/invest-in-serbia/why-serbia/competitive-operating-costs)

<https://ras.gov.rs/en/invest-in-serbia/why-serbia/competitive-operating-costs>

[Montenegro / Mali i Zi — VAT on food / TVSH për ushqime: 7%](https://wapi.gov.me/download-preview/df26c758-865e-467a-8c3a-8300325c06f4?version=1.0)

<https://wapi.gov.me/download-preview/df26c758-865e-467a-8c3a-8300325c06f4?version=1.0>

[Bulgaria / Bullgaria — VAT on food / TVSH për ushqime: 20%](https://www.minfin.bg/en/790)

<https://www.minfin.bg/en/790>

[Croatia / Kroacia — VAT on food / TVSH për ushqime: 5% / 13%](https://investcroatia.gov.hr/en/tax-system/)

<https://investcroatia.gov.hr/en/tax-system/>

[Hungary / Hungaria — VAT on food / TVSH për ushqime: 5% / 18% / 27%](https://nav.gov.hu/pfile/file?path=%2Fen%2Ftaxation%2FBooklets%2F14---useful-information-for-start-ups-starters-in-the-vat-regime)

<https://nav.gov.hu/pfile/file?path=%2Fen%2Ftaxation%2FBooklets%2F14---useful-information-for-start-ups-starters-in-the-vat-regime>

[Romania / Rumania — VAT on food / TVSH për ushqime: 9% 11% \(nga 1 gusht 2025\)](https://legislatie.just.ro/Public/DetaliiDocument/305340)

<https://legislatie.just.ro/Public/DetaliiDocument/305340>

[Poland / Polonia — VAT on food / TVSH për ushqime: 5% \(shumica\)](https://www.podatki.gov.pl/en/value-added-tax/general-vat-rules-and-rates/list-of-vat-rates/?altTemplate=ArticlePdf&download=True)

<https://www.podatki.gov.pl/en/value-added-tax/general-vat-rules-and-rates/list-of-vat-rates/?altTemplate=ArticlePdf&download=True>

Links are clickable in this PDF.