



Examples of Standard Rated Items Subject to VAT at 20% or 12.5%

Food that is:

- consumed on premises (hot or cold)
- hot takeaway food
- pastries kept in a heated cabinet
- chicken or sandwiches kept warm
- potato based snacks like crisps
- ice cream and frozen yoghurt
- chocolate bars and chocolate coated biscuits
- cereal bars
- hot porridge and toast
- roasted and salted nuts

Drinks that are:

- consumed on premises (anything)
- hot drinks
- soft drinks, energy drinks and smoothies
- alcohol
- water

Retail products:

- coffee machines
- coffee equipment

Examples of Zero-rated Items Subject to VAT at 0%

Food that is:

- cold takeaway food
- salads and cold sandwiches
- condiments and seasonings
- requires further preparation by the customer, like reheating or serving on a plate
- cakes, brownies, non-chocolate-covered biscuits
- non-potato snacks like chickpea puffs and root veg crisps
- all unshelled nuts

Drinks that are:

- cold takeaway drinks
- iced coffee and iced tea
- milkshakes
- bovril

Retail products:

- coffee beans
- tea bags