



Cyprus Indirect Tax News

Extension to the temporary application of the zero VAT rate for essential items

The Council of Ministers, on 21 November 2025, approved a Decree (No. 337/2025) which amends the VAT Law in order to extend the imposition of the zero VAT rate on supplies of certain basic goods from **1 January 2026 until 31 December 2026**.

The zero VAT rate will apply to the following goods:

1. Baby milk
2. Baby diapers and adult diapers
3. Products for feminine hygienic protection
4. Vegetables (fresh or chilled):
 - Potatoes (Commodity code CN 0701),
 - Tomatoes (Commodity code CN 0702),
 - Onions, shallots, garlic, leeks and other similar vegetables (Commodity code CN 0703),

- Cabbage, cauliflower and broccoli, curly cabbage, turnips (Commodity code CN 0704),
- Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*) (Commodity code CN 0705),
- Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots (Commodity code CN 0706),
- Cucumbers and gherkins (Commodity code CN 0707),
- Leguminous vegetables, shelled or not, such as peas and beans (Commodity code CN 0708),
- Other vegetables such as aubergines (eggplants), celery, mushrooms, peppers, spinach, artichokes, unprepared olives, pumpkins, zucchini, salad vegetables other than lettuce (for example, coriander, parsley), capers, fennel (Commodity code CN 0709).

5. Fruits (fresh):

- Bananas (Commodity code CN 0803),
- Figs (Commodity code CN 0804),
- Citrus fruit such as oranges, mandarins, clementines, grapefruit, pomelos, lemons and limes (Commodity code CN 0805),
- Grapes (Commodity code CN 0806),
- Melons and watermelons (Commodity code CN 0807),
- Apples and pears (Commodity code CN 0808),
- Apricots, peaches, cherries, nectarines and plums (Commodity code CN 0809),
- Strawberries and kiwi (Commodity code CN 0810).

How can we help?

We are at your disposal to discuss the above development.

Get in touch

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