[ES] Announcement of VAT Rate Increase for Cultural Industry Services

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On 13 July 2012, the Spanish Minister of the Treasury, Mr. Cristóbal Montoro, announced the next VAT rate increase in Spain with respect to cultural industry services (cinemas, concerts and theatres) as of 1 September 2012.

Specifically, the rate should increase from the current 8% to 21%, instead of 10%, which was the first proposal, as these services have always been included in the group of reduced tax rates. But as from 1 September 2012 these cultural services should belong to the group of services to which the general rate applies, which will also be increased from 18% to 21%.

Therefore, the situation is that VAT for cultural industry services would increase by 13% in September, a measure which is seriously worrying for the cultural sector.

The only cultural industry that should not be affected by this measure is the printed book market. Here VAT should be maintained at 4% (super-reduced tax rate). However, electronic books, which are considered as being services rendered by digital means, will be subject to the general rate of 21%.

Real Decreto-ley 20/2012, de 13 de julio, de medidas para garantizar la estabilidad presupuestaria y de fomento de la competitividad. BOE Núm. 168 de 14 de julio de 2012

http://www.boe.es/boe/dias/2012/07/14/pdfs/BOE-A-2012-9364.pdf

Royal Law Decree 20/2012 of 13 July 2012, BOE No. 168 of 14 July 2012

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