



Delchev & Partners Law Firm

**Introduction of reduced VAT rate on specialized milk
formula and baby food until the end of 2022**

February 2022

The scope of the reduced VAT rate which currently applies to certain baby foodstuffs was further extended pursuant to an amendment to the VAT Act published in State Gazette No. 14/18.02.2022.

Supplies subject to the reduced 9% VAT rate

The reduced VAT rate of 9% shall apply to specialized milk formulas (with partially hydrolyzed protein and those for children with allergies) and diet foods for special medical purposes intended for infants falling within CN codes 2106 90 92 and 2106 90 98 pursuant to the EU Combined Nomenclature.

Entry into force and period of application of the reduced VAT rate

The reduced 9% VAT rate on specialized baby food applies as of 18 February 2022 and shall be in force until 31 December 2022.

DELICHEV & PARTNERS