



Sport facilities- VAT treatment

Country - Zypern

Submission Date - 26/03/2019

A guidance has been released to clarify that, under certain requirements, the use of sports facilities, or right to access, including all sporting events, is subject to the reduced rate of VAT (5%). A long-term right will be subject to the 19% standard VAT rate.

The guidance also provides a clear definition on the term “sports facilities” and instructs public organizations on the need to VAT register if carrying-out said activities.

We remain at your disposal if you wish further information or analysis.