



Ministry Of Finance
VAT Department

VAT RULE

2015-013

**Menu Pricing for Dine-In
Establishments**



A. Authority

This Rule is made under section 17 of the Value Added Act, 2014.

B. Legislation

All legislative references are to the Value Added Tax Act, 2014 and/or the Value Added Tax Regulations 2014, unless otherwise stated.

C. This Rule applies in respect of:

- a) Section 10(4) of the Value Added Tax Act
- b) Regulation 37(2)

D. Application of Rule:

To provide additional rules for the display of the menu pricing for dine-in restaurants and hotel restaurants

E. Comptroller's Rule

1. For the purposes of this rule dine-in hotels and restaurants are considered establishments where the customer consumes the service onsite and the customer receives tableside or in-room delivery of such service.
2. This rule does not cover VAT registrants that provide meals for delivery or consumption off the premises or registrants that do not provide table-side delivery of the service.
3. Dine-in and hotel restaurants are allowed to display VAT exclusive prices on menu boards and menu sheets.



4. Where prices are displayed exclusive of VAT the registrant supplier must always also reveal in the same display notation which state the rate of VAT that will be added to the price of the service.
5. For each menu notation that discloses the rate or amount of service gratuity, a disclosure of the VAT rate must also be made in the same size font, and no less than in an immediately preceding or following sentence.

F. The period for which this Rule applies

This Rule will apply for the period beginning on January 1st, 2015 until it is withdrawn or replaced.

