

# Pasty tax: The details

## Food

SOURCE: HMRC



## Pasties, sausage rolls, pies or other pastries



## Sandwiches



## Bread



## Rotisserie chicken



## Takeaways, such as fish and chips

### Temperature at time of purchase

### VAT? Reason

Hot and straight from the oven



Although your pasty is hot, it is not being kept warm, so therefore you would not pay VAT

Left to cool to room temperature



Your pasty is not being kept warm, so you would not pay VAT

Kept hot in a cabinet, on a hot plate or under a heat lamp



Your pasty is being kept warm and, according to the new rules, VAT is due

Cold



Cold food is zero-rated for tax purposes, so you would not pay VAT

Freshly baked, cooling or cold



Bread is not kept warm, even though it may be straight from the oven, so would be VAT free

Hot from the spit



VAT on takeaway food intended to be served hot was already payable and stays so

Kept hot in a cabinet, on a hot plate or under a heat lamp



As the food is kept hot and served hot, VAT is payable

Left to cool to room temperature



If the chicken is cooked then left to cool, such as in bags in a supermarket, it will be exempt from VAT

Hot



VAT remains on all takeaway food served hot