

VAT

Important notice: Latest information on Revenue services and tax and customs measures in place during the COVID-19 pandemic.

What are VAT rates?

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Overview

There are different rates of Value-Added Tax (VAT) currently applicable to goods and services.

This section explains the:

- standard rate
- reduced rate
- second reduced rate
- zero rate
- livestock rate.

Standard rate of VAT

Value-Added Tax (VAT) at the standard rate applies to most goods and services. However, certain goods and services are liable to other reduced rates or are exempt from VAT.

Some examples of goods and services subject to the standard rate are:

- solicitor services
- furniture
- batteries
- motor vehicles
- consultancy services
- tyres.

Reduced rate of VAT

The reduced rate of Value-Added Tax (VAT) applies to certain goods and services including:

- certain fuels
- certain building services
- repair services
- cleaning and maintenance services (generally)
- certain photographic supplies
- the importation of certain works of art and antiques
- the supply of live horses, other than those normally intended for use in the preparation of foodstuffs or in agricultural production
- hire of horses
- supply of greyhounds
- tour guide services
- short-term hire.

Second reduced rate of VAT

The second reduced rate of Value-Added Tax (VAT) applies only to certain goods and services, including: newspapers and periodicals, certain eBooks, eNewspapers and ePeriodicals (excluding those which wholly or predominantly are devoted to advertising, or consist wholly or predominantly of audio or video content) the provision, by a person other than a non-profit making organisation, of facilities for taking part in sport.

For the period from 1 November 2020 to 31 December 2021 the following items are subject to the second reduced rate of VAT

- catering and restaurant supplies (excluding alcohol, soft drinks and bottled water)
- hot take-away food and hot tea and coffee
- hotel lettings, for example, guesthouses, caravan parks or camping sites
- admissions to cinemas, theatres, certain musical performances, museums, art galleries or exhibitions
- amusement services of the kind normally supplied in fairgrounds or amusement parks
- admission to an open farm
- hairdressing services
- certain printed matter, such as brochures, leaflets, catalogues or printed music (excluding books).

The reduced rate of VAT applies to the above items prior to 1 November 2020.

Zero rate of VAT

The zero rate of Value-Added Tax (VAT) applies to certain goods and services, including:

- exports
- intra-Community supplies of goods to VAT-registered persons in other European Union (EU) Member States
- certain food and drink
- certain oral medicine
- certain books and booklets
- certain animal feeding stuffs, certain fertilisers, seeds and plants used to produce food
- clothing and footwear appropriate to children under 11 years of age
- supplies to VAT-registered persons authorised by Revenue under the zero-rating scheme for qualifying businesses.

Livestock rate of VAT

The livestock rate of Value-Added Tax (VAT) applies to livestock in general, and to horses that are normally intended for use in the preparation of foodstuffs or for use in agricultural production