



This guide is for e-commerce companies that sell online via web stores or at marketplaces to Irish consumers.

VAT Standard rate

The standard VAT rate in Ireland in 2023 is **23%** (since March the 1st 2021).

VAT Reduced rate

13,5%

Certain products and services are eligible for the special reduced rate, 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 food and drink (excluding alcohol, soft drinks, and bottled water) in the course of catering;
- The supply, using a vending machine, of food and drink that would otherwise be zero-rated;
- 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;
- Hairdressing services;
- The supply of live horses, other than those normally intended for use in the preparation of foodstuffs or agricultural production;
- Hire of horses;



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- Supply of greyhounds;
- Certain printed matter, such as brochures, leaflets, catalogs, or printed music (different rates apply to books and newspapers).

9%

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

- Periodicals;
- Certain eBooks and periodicals (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 organization, of facilities for taking part in sport.

0%

- The zero rates of Value-Added Tax (VAT) apply only to newspapers and defibrillators.

See the summary of the [EU VAT rates](#).

Thresholds

From the 1st of July 2021, the distance selling thresholds were withdrawn and replaced by a unified threshold of €10,000 for all EU members.

In other words, VAT should be charged at the VAT rate of the customer's country of residence by companies whose annual taxable cross-border turnover is over €10,000.

Deductible VAT

If goods or services were used to make taxable supplies in Ireland, VAT in input invoices might be credited. Examples include:

- VAT paid at custom clearance with your EORI number;
- VAT paid to Irish suppliers.



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Registration procedure

When a company has the obligation to register, the owners will be required to complete and submit a VAT registration form online to Revenue's Online Services (ROS), along with supporting documentation:

- Trade register extract;
- VAT certificate;

If the company is appointing a local tax agent or Fiscal Representative, then a Letter of Authority or Power of Attorney is.

Tax representative

There is no need to appoint fiscal representative in order to handle all formalities related to VAT registration and filling.

Keeping records

Records about performed transactions must be kept in order to check the correctness of tax returns and payments. The retention period for the records is ten years.

VAT payment date

You must pay VAT by the 19th day of the month following the end of each period.

Filing VAT returns

Your company has to report its VAT position by filing periodical VAT returns on a two-monthly basis by the 19th day of the following month. Other tax periods are also available under specific conditions.



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