

Ireland

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

Web: [Ireland's Tax Agency](#)

VAT Standard rate

21%

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, by means of 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 in agricultural production
- hire of horses
- supply of greyhounds
- certain printed matter, such as brochures, leaflets, catalogues or printed music (different rates apply to books and newspapers).

VAT Second Reduced rate

9%

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.

Thresholds

€ 35,000 – distance sales threshold

If the distance selling registration threshold is exceeded, it is necessary to register oneself with Irish VAT.

€ 0

- If a seller uses a local warehouse (for example Amazon FBA)
- If a seller sells excise goods, such as tobacco or alcohol

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

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
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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.
