**[VAT Rates in Ireland 2019](http://www.moneyguideireland.com/vat-rates-in-ireland-to-increase.html" \o "Permalink to VAT Rates in Ireland 2019)**

Posted on [January 2, 2019](http://www.moneyguideireland.com/vat-rates-in-ireland-to-increase.html) [2 Comments](http://www.moneyguideireland.com/vat-rates-in-ireland-to-increase.html#comments)

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Value Added Tax (VAT) is a tax charged on the sale of most goods and  services in Ireland

VAT is charged at different rates for various goods and services. These are the current VAT rates in Ireland from January 2019 .

**23%** is the standard rate of VAT. All goods and services that do not fall into the reduced rate categories are charged at this rate. See below for reduced VAT rates.

**13.5%**  :  This lower rate of VAT is charged on items including

* fuel (coal, heating oil, gas), electricity,
* vet fees,
* building and building services,
* agricultural contracting services,
* short-term car hire,
* cleaning and maintenance services.
* Catering and restaurant supplies, including vending machines and take-away food (excluding alcohol and soft drinks sold as part of the meal)
* Hotel lettings, including guesthouses, caravan parks, camping sites etc
* Cinemas, theatres, certain musical performances, museums, art gallery exhibitions
* Fairgrounds or amusement park services
* Hairdressing services.

**9%** is a special reduced rate of VAT for

* newspapers
* Facilities for taking part in sporting activities including green fees charged for golf and subscriptions charged by non-member-owned golf clubs.
* electronically supplied publications

More here on the [**9% VAT Rate**](http://www.moneyguideireland.com/lower-vat-rate-of-9-to-boost-tourism.html)

**4.8%** is a rate of VAT specifically for agriculture. It applies to livestock (excluding chickens), greyhounds and the hire of horses.

**0%** **(Zero) VAT** on all exports, tea, coffee, milk, bread, books, children’s clothes and children’s shoes, oral medicine for humans and animals, vegetable seeds and fruit trees, fertilisers, large animal feed, disability aids such as wheelchairs, crutches and hearing aids.

**Exempt :**There is no VAT on financial, medical or educational services.  
You should also not pay VAT for live theatrical and musical performances (except those where food or drink is served during all or part of the performance)