

## VAT Change

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TUESDAY 30 AUGUST

### VAT - 9% rate on certain goods and services from 1 July 2011

Finance (No. 2) Act 2011 introduced a second reduced VAT rate of 9% to apply in respect of supplies of certain goods and services for the period 1 July 2011 to 31 December 2013. The 9% rate applies to certain goods and services previously liable at the 13.5% rate, including the following:

- Hotel and holiday accommodation lettings, including guesthouses, caravan parks and camping sites
- Supply of food and drink (excluding alcohol and soft drinks) in the course of catering or by vending machine
- Hot take-away foods and hot drinks
- Admissions to cinemas, theatres and certain musical performances
- Museums and art gallery exhibitions
- Fairgrounds or amusement park services
- The provision of facilities for taking part in sporting activities
- Hairdressing services
- Printed matter such as brochures, maps, programmes, leaflets, catalogues and newspapers

From 1 January 2014, the rate on these goods and services will revert to 13.5%.

For more information, please call our tax team on 059 9137040 or email [tax@laloroshea.ie](mailto:tax@laloroshea.ie)

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