



STATUTORY INSTRUMENTS.

S.I. No. 327 of 2025

VALUE-ADDED TAX (RESTRICTION OF FLAT-RATE ADDITION)
ORDER 2025

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I, PASCHAL DONOHOE, Minister for Finance, in exercise of the powers conferred on me by subsection (1) of section 86A of the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010), following the carrying out by the Revenue Commissioners of a review as required by the said subsection (1), and having regard to, and being satisfied as to, the matters set out in that subsection, hereby order as follows:

1. This Order may be cited as the Value-Added Tax (Restriction of Flat-Rate Addition) Order 2025.

2. The flat-rate addition shall not apply to the supply of an agricultural service of a kind specified in paragraph (d) of Part 2 of Schedule 4 to the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010) that is provided on or after 1 September 2025 in the course of the production of broiler chickens.



GIVEN under my Official Seal,
8 July, 2025.

PASCHAL DONOHOE,
Minister for Finance.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

This order is issued by the Minister for Finance under Section 86A of the Value-Added Tax Consolidation Act 2010. It excludes from the flat rate addition the supply of any agricultural service of stock minding, rearing and fattening in the course of the production of broiler chickens.

The exclusion will have effect from 1 September.

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DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
MOUNTSHANNON ROAD,
KILMAINHAM, DUBLIN 8,
D08 XAO6

Tel: 046 942 3100
E-mail: publications@opw.ie

ISBN 978-1-3993-3954-4



9 781399 339544 >

€ 1.50