

SCHEDULE 3 Goods and Services chargeable at the reduced rate

Section 46.

VATA Sch. 3

PART 1 Interpretation

Definitions — Schedule 3.

1. (1) In this Schedule—

“food and drink table” means Table 1 to paragraph 8(1) of Schedule 2;

“in the course of catering” means—

(a) in the course of operating a hotel, restaurant, cafe, refreshment house, canteen, establishment licensed for the sale for consumption on the premises of intoxicating liquor, catering business or similar business, or

(b) in the course of operating any other business in connection with the carrying on of which facilities are provided for the consumption of the food or drink supplied;

“margin scheme supply” means a supply—

(a) by a taxable dealer in accordance with section 87 (3) or (8), or

(b) by an auctioneer within the meaning of section 89 (1) and in accordance with section 89 (3).

Other interpretative provisions.

2. (1) In this Schedule, a reference to supplying food and drink includes—

(a) a reference to supplying food without drink, and

(b) a reference to supplying drink without food.

(2) For the purposes of paragraph 12, the expression “golf” does not include pitch and putt.

PART 2 Annex III Supplies

This Part sets out supplies of goods and services as provided by Article 98 and Annex III of the VAT Directive.

Food and drink for human consumption.

3. (1) The provision of food and drink in a form suitable for human consumption without further preparation—

(a) by means of a vending machine, or

(b) in the course of catering,

being food and drink that fall within Part B of the food and drink table or that, apart from this subparagraph, would be chargeable to tax at the rate specified in section 46 (1)(b).

(2) The supply in the course of catering of—

(a) food and drink that fall within—

(i) Part C or D of the food and drink table, or

(ii) column (1) of Part F of the food and drink table,

or

(b) fruit juices other than fruit juices chargeable with a duty of excise,

when that food and drink or juices are supplied in the course of a meal.

(3) The supply of food and drink that consists of or includes food and drink—

(a) that—

(i) has been heated, enabling it to be consumed at a temperature above the ambient air temperature,

(ii) has been retained heated after cooking, enabling it to be consumed at a temperature above the ambient air temperature, or

(iii) is supplied while still warm after cooking, enabling it to be consumed at a temperature above the ambient air temperature,

and

(b) that is above the ambient air temperature at the time when it is provided to a customer,

being food and drink which fall within Part B of the food and drink table or that, apart from this subparagraph, would be chargeable to tax at the rate specified in section 46 (1)(b).

(4) Subparagraph (3) does not apply to bread as defined in column (2) of Part F of the food and drink table.

(5) Food of a kind used for human consumption (1)(b)), being flour or egg based bakery products (including cakes, crackers, wafers and biscuits), but excluding—

(a) wafers and biscuits wholly or partly covered or decorated with chocolate or some other product similar in taste and appearance,

(b) food and drink which fall within Part C of the food and drink table, and

(c) chocolates, sweets and similar confectionery.

Live animals, animal feeding stuffs.

4. (1) Greyhound feeding stuff that is packaged, advertised or held out for sale solely as greyhound feeding stuff, and that is supplied in units of not less than 10 kilograms.

(2) Live poultry and live ostriches.

Pharmaceutical products.

5. Non-oral contraceptive products.

Certain safety equipment.

6. Children's car safety seats.

Books, newspapers and other printed matter.

7. Printed matter consisting of—

(a) newspapers and periodicals,

(b) brochures, leaflets and programmes,

(c) catalogues, including directories, and similar printed matter,

(d) maps, hydrographic and similar charts, or

(e) printed music other than in book or booklet form,

but excluding—

(i) other printed matter wholly or substantially devoted to advertising,

(ii) the items specified in subparagraphs (b) to (e) of paragraph 9 of Schedule 2, and

(iii) any other printed matter.

Shows, exhibitions, cultural facilities, etc.

8. (1) Promotion of, and admission to, showings of cinematographic films.

(2) Promotion of, and admission to, live theatrical or musical performances, but excluding—

(a) dances, and

(b) performances of the kind specified in paragraph 5(2) of Schedule 1.

(3) Amusement services of the kind normally supplied in fairgrounds or amusement parks, but excluding—

(a) services consisting of dances,

(b) services consisting of circuses,

(c) services consisting of gaming, as defined in section 2 of the Gaming and Lotteries Act 1956 of the Finance Act 1975), or

(d) services provided by means of an amusement machine of the kind referred to in section 120 of the Finance Act 1992 .

(4) Admission to exhibitions, of the kind normally held in museums and art galleries, of objects of historical, cultural, artistic or scientific interest, not being services of the kind specified in paragraph 3(5) of Schedule 1.

Private dwellings.

9. (1) Services consisting of the development of immovable goods, being private dwellings, and work on such immovable goods including the installation of fixtures, where the value of movable goods (if any) provided in pursuance of an agreement in relation to such services does not exceed two-thirds of the total amount on which tax is chargeable in respect of the agreement.

(2) Services consisting of the routine cleaning of private dwellings.

Agricultural goods and services.

10. (1) Agricultural services consisting of any of the following:

(a) field work, including reaping, mowing, threshing, baling, harvesting, sowing and planting;

(b) stock-minding, stock-rearing, farm relief services and farm advisory services (other than farm accountancy or farm management services);

(c) disinfecting and ensilage of agricultural products;

(d) destroying weeds and pests, and dusting and spraying crops and land;

(e) lopping, tree felling and similar forestry services.

(2) Animal insemination services.

(3) The supply of livestock semen.

Hotel, holiday accommodation.

11. Subject to regulations (if any)—

(a) letting immovable goods (other than in the course of the provision of facilities of the kind specified in paragraph 12(1)), where those goods consist of—

(i) a room or rooms in a hotel or guesthouse,

(ii) all or part of a house, apartment or other similar establishment that is let on a short-term basis for guest accommodation, or

(iii) a part of a caravan park, camping site or other similar establishment,

or

(b) the provision of holiday accommodation.

Sporting facilities.

12. (1) The provision of facilities for taking part in sporting activities by a person other than a non-profit making organisation.

(2) The provision by a member-owned golf club of facilities for taking part in golf to any person (other than a natural person whose membership subscription to the club at the time when the person uses the facilities confers an entitlement to use them without further charge on at least 200 days (including the day on which the person uses the facilities) in a continuous period of 12 months), where the total consideration received by the club for providing those facilities exceeds, or is likely to exceed, the services threshold during any continuous period of 12 months.

(3) The provision by a non-profit making organisation (other than a member-owned golf club) of facilities for taking part in golf to any person, where the total consideration received by the organisation

for providing the facilities exceeds or is likely to exceed the services threshold in any continuous period of 12 months.

Other services.

13. (1) Services consisting of the acceptance for disposal of waste material.

(2) Carrying out minor repairs or modifications to bicycles, shoes or leather goods, clothing or household linen.

(3) Hairdressing services.

PART 3 Certain Supplies with Reduced Rate at 1 January 1991: Special Provisions in Accordance with Article 115 of the VAT Directive

Housing.

14. The supply of immovable goods used or to be used for residential purposes.

PART 4 Certain Supplies with Reduced Rate at 1 January 1991: Special Provisions in Accordance with Article 118 of the VAT Directive

Non-residential immovable goods.

15. (1) The supply of immovable goods, other than immovable goods used or to be used for residential purposes.

(2) Services consisting of the development of immovable goods (not being goods referred to in paragraph 9(1)) and work on those goods (including the installation of fixtures), where the value of any movable goods supplied under an agreement relating to the services does not exceed two-thirds of the total amount on which tax is chargeable in respect of the agreement.

(3) Services consisting of the routine cleaning of immovable goods (not being immovable goods referred to in paragraph 9(2)).

Concrete works.

16. (1) The supply of concrete that is ready to pour, but excluding the margin scheme supply of the concrete.

(2) The supply of blocks of concrete of a kind that comply with the specification contained in the Standard Specification (Concrete Building Blocks, Part 1, Normal Density Blocks) Declaration 1987 (Irish Standard 20: Part 1: 1987), but excluding the margin scheme supply of those blocks.

Energy products and supplies.

17. (1) The supply of coal, peat and other solid substances offered for sale solely as fuel.

(2) The supply of electricity, but not the distribution of electricity if the distribution is wholly or mainly in connection with the transmission of communication signals.

(3) The supply of gas of a kind used for domestic or industrial heating or lighting, whether in gaseous or liquid form, but not including—

(a) motor vehicle gas within the meaning of section 42 (1) of the Finance Act 1976 ,

(b) gas of a kind normally used for welding or cutting metal, or

(c) gas sold as lighter fuel.

(4) The supply of hydrocarbon oil of a kind used for domestic or industrial heating, excluding gas oil), other than gas oil which has been duly marked in accordance with Regulation 6(2) of those Regulations.

Photographic and related supplies.

18. (1) The supply to a person of photographic prints (other than goods produced by means of a photocopying process), slides or negatives, that have been produced from goods provided by that person.

(2) The supply of goods being—

(a) photographic prints (other than goods produced by means of a photocopying process) mounted or unmounted, but unframed,

(b) slides and negatives, and

(c) cinematographic and video film,

that record particular persons, objects or events, supplied under an agreement to photograph those persons, objects or events.

(3) The supply by a photographer of—

(a) negatives that have been produced from film exposed for the purpose of the photographer's business, and

(b) film that has been exposed for the purposes of the photographer's business.

(4) The supply of photographic prints produced by means of a vending machine which incorporates a camera and developing and printing equipment.

(5) Services consisting of—

(a) editing photographic, cinematographic and video film, or

(b) microfilming.

(6) Agency services relating to a supply specified in subparagraph (1).

Hiring for short periods.

19. Hiring—

(a) a vehicle designed and constructed, or adapted, for the conveyance of persons by road,

(b) a vessel designed and constructed for the conveyance of passengers and not exceeding 15 tonnes gross,

(c) any kind of sports or pleasure boat, or

(d) a caravan, mobile home, tent or trailer tent,

to a person under an agreement (1)(c)) for any term or part of a term that, when added to the term of a previous hiring (whether of the same goods or of other goods of the same kind) to the same person during the 12 months ending on the date of the beginning of the existing hiring, does not exceed 5 weeks.

Certain repair and related services.

20. (1) Services, other than those specified in paragraph 13(2), consisting of—

(a) repairing or maintaining movable goods, or

(b) modifying used movable goods (other than contract work or services of a kind specified in subparagraph (2)), but excluding the supply in the course of any such repair, maintenance or modification of—

(i) accessories, attachments or batteries, or

(ii) tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds.

(2) The following services are specified for the purposes of subparagraph (1):

(a) services specified in paragraph 3(4) of Schedule 2 (Work on movable goods for export);

(b) services specified in paragraph 4(2) of Schedule 2 (Repair, etc. of sea-going vessels or aircraft);

(c) services specified in paragraph 4(4) of Schedule 2 (Repair, etc. of equipment used in international aircraft).

Miscellaneous services.

21. (1) Services consisting of the care of the human body, including services supplied in the course of a health studio business or similar business, but not including exempted activities referred to in Part 1 of Schedule 1 or hairdressing services referred to in paragraph 13(3).

(2) Services supplied in the course of their profession by jockeys.

(3) Services supplied in the course of their profession by veterinary surgeons.

(4) Services supplied in the course of their profession by tour guides.

(5) Instruction in the driving of mechanically propelled road vehicles, but excluding education, training or retraining of the kind specified in paragraph 4(3) of Schedule 1.

PART 5 Supplies of Certain Live Plants and Similar Goods

This Part sets out special provisions in accordance with Article 122 and Annex III (paragraph (11)) of the VAT Directive.

Plants and bulbs, etc.

22. (1) The supply of nursery or garden centre stock consisting of live plants, live trees, live shrubs, bulbs, roots and the like, not being of a kind specified in paragraph 12(3) of Schedule 2, and cut flowers and ornamental foliage not being artificial or dried flowers or foliage.

(2) The supply of miscanthus rhizomes, seeds, bulbs, roots and similar goods used for the agricultural production of bio-fuel.

PART 6 Supplies of Certain Works of Art, Antiques and Literary Manuscripts

This Part deals with special arrangements made in accordance with Article 311 and Annex IX of the VAT Directive.

Works of art.

23. The supply of a work of art that is—

(a) a painting, drawing or pastel, or any combination of them, that is produced entirely by hand, not being—

(i) a hand-decorated article,

(ii) a plan or drawing for the purpose of depicting topographical features, or

(iii) a plan or drawing produced for an architectural, engineering, industrial, commercial or similar purpose,

(b) an original lithograph, engraving, or print, or any combination of them, produced directly from lithographic stones, plates or other engraved surfaces, that are produced entirely by hand, or

(c) an original sculpture or statue (not being a mass-produced reproduction or work of craftsmanship of a commercial nature),

but excluding the margin scheme supply of such a work.

Antiques.

24. The supply of an antique that is an article of furniture, silver, glass or porcelain (whether hand-decorated or not) of a kind specified in regulations, that is shown to the satisfaction of the Revenue Commissioners to be more than 100 years old, but excluding—

(a) a work of art of a kind specified in paragraph 23, and

(b) the margin scheme supply of an antique.

Literary manuscripts.

25. The supply of a literary manuscript certified by the Director of the National Library as being of major national importance and of either cultural or artistic importance.