

## **APPENDIX II**

### **Extract from 6<sup>th</sup> Schedule to the VAT Act—supplies at 13.5% VAT**

(xxi) the supply to a person of photographic prints (other than goods produced by means of a photocopying process), slides or negatives, which have been produced from goods provided by that person;

(xxii) 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,

which record particular persons, objects or events, supplied under an agreement to photograph those persons, objects or events;

(xxiii) the supply by a photographer of—

(a) negatives which have been produced from film exposed for the purpose of his business, and

(b) film which has been exposed for the purposes of his business;

(xxiv) photographic prints produced by means of a vending machine which incorporates a camera and developing and printing equipment;

(xxv) services consisting of—

(a) the editing of photographic, cinematographic and video film, and

(b) microfilming;

(xxvi) agency services in regard to a supply specified in paragraph (xxi);

### **Section 11(1AA) VAT Act**

#### **13.5% VAT Rate applicable to 8<sup>th</sup> Schedule goods in certain circumstances**

(1AA) Notwithstanding subsection (1), tax shall be charged at the rate specified in section 11(1)(d) (**13.5%**) of the amount on which tax is chargeable in relation to—

(a) the importation into the State of goods specified in the Eighth Schedule,

(b) the supply of a work of art of the kind specified in paragraph (i) of the Eighth Schedule, effected—

(i) by its creator or the creator's successors in title, or

(ii) on an occasional basis by an accountable person other than a taxable dealer where—

(I) that work of art has been imported by [the accountable person, or

(II) that work of art has been supplied to [the accountable person by its creator or the creator's successors in title, or

(III) the tax chargeable in relation to the purchase, intra-Community acquisition or importation of that work of art by the accountable person was wholly deductible under section 12,

and

(c) the intra-Community acquisition in the State by an accountable person of a work of art of the kind specified in paragraph (i) of the Eighth Schedule where the supply of that work of art to that accountable person which resulted in that intra-Community acquisition is a supply of the type that would be charged at the rate specified in section 11(1)(d) **(13.5%)** in accordance with paragraph (b), if that supply had occurred within the State.

### **Extract from 8<sup>th</sup> Schedule to the VAT Act**

#### **EIGHTH SCHEDULEWORKS OF ART, COLLECTORS' ITEMS AND ANTIQUES CHARGEABLE AT THE RATE SPECIFIED IN SECTION 11(1)(d) IN THE CIRCUMSTANCES SPECIFIED IN SECTION 11(1AA)**

[(i) Works of art:

Every work of art being—

..... (f) a photograph taken by an artist, printed by the artist or under the artist's supervision, signed and numbered and limited to 30 copies, all sizes and mounts included, other than photographs specified in paragraph (xxii)(a) of the Sixth Schedule;