

Footwear

This document should be read in conjunction with paragraph 10 of Schedule 2 of the Value-Added Tax Consolidation Act 2010 (VATCA 2010)

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Introduction

This guidance sets out the VAT treatment of footwear.

1. VAT rate applicable

The supply of footwear, other than certain children's personal footwear, is chargeable to VAT at the [standard rate](#).

The supply of children's personal footwear is chargeable to VAT at the zero rate.

2. Meaning of footwear

The term 'footwear', for VAT purposes, includes:

- Shoes,
- boots,
- slippers,
- fur footwear,
- sports footwear e.g. football boots,

but excludes

- socks, stockings and the like,
- roller blades, roller skates and the like.

3. Meaning of children's personal footwear

The term 'children's personal footwear', for VAT purposes includes:

- footwear of sizes which do not exceed the average foot size appropriate to children under 11 years of age, and
- which are described, labelled, marked or marketed on the basis of age or size.

This means that the supply of baby and infant footwear, and footwear which has been specifically designed for children in sizes up to and including size 5½ (38 continental or other equivalent) qualifies for the zero rate.

Children's footwear, the sizes of which exceed 5½ (38 continental or other equivalent) and adults' footwear, irrespective of size is taxable at the standard rate.

3.1 Certain styles common to children and adults

It is accepted that there may be a difficulty in respect of a small number of styles of shoes and boots which are not designed as either adults' or children's footwear, and which are manufactured in the full range of sizes from the smallest children's size* to large adult sizes.

To address this, Revenue is prepared to accept that the zero-rate may apply to sizes up to and including size 5½ for these specific styles.

Footwear ranges not starting at the smallest children's size*, e.g. ranges starting at large size 1 or 2, are taxable at the standard rate in all sizes unless it can be shown that they were designed for the use of children, in which case the size 5½ cut-off will apply.

*Smallest children's size means the usual smallest size in non-infant children's ranges.

4. Other supplies

4.1 Orthopaedic footwear

The zero rate of VAT applies to the supply of orthopaedic footwear specially made or specially adapted for a particular patient on the basis of a prescription issued by a medical doctor.

4.2 Second-hand footwear

Second-hand footwear is liable at the same rate as it would be if new, i.e. zero or the [standard rate](#).

4.3 Hire of footwear

The hiring of footwear is a service and taxable at the [standard rate](#) of VAT irrespective of the type of footwear involved.

4.4 Repair of footwear

The repair of footwear is taxable at the [reduced rate](#).