

## Photography

This manual should be read in conjunction with paragraph 18 of Schedule 3 to the VAT Consolidation Act 2010 (VATCA 2010)

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## Introduction

This manual sets out the rates of VAT appropriate to the different types of photographic and associated supplies.

The supply of a wide range of photographic goods such as prints, negatives and exposed film is subject to VAT at the [reduced rate](#). The supply of certain services, such as the editing of film and microfilming, is also subject to the reduced rate of VAT. Certain other supplies in the photographic sector are subject to the [standard rate](#) of VAT, including the supply of digitized products.

### 1 Photographic goods and services classified at the reduced rate

The provision which applies the reduced rate to certain photographic supplies is set out in paragraph 18 of Schedule 3 to the VAT Consolidation Act 2010.

Paragraph 18(1) covers the supply of photographs (including enlargements and reprints), slides, negatives, cine film and video films, where these are produced from materials provided by the customer.

It includes the normal case where photographs, etc. are supplied by developing and printing from a customer's roll of film. It includes printed photos supplied as a result of digital photography processing. It does not include photocopying or digitized products supplied on disc or downloaded, which are subject to the standard rate of VAT.

Paragraph 18(2)(a), (b) and (c) covers the supply on a commissioned basis of photographs, mounted (including in albums) or unmounted, but unframed. An example of this is commissioned wedding photographs supplied in an album. Slides, negatives, and cine and video films supplied on the same basis are also included. Supplies of photocopies are excluded, as are digitized images supplied on disc or downloaded.

Paragraph 18(3)(a) and (b) covers the supply of negatives and exposed film by professional photographers, i.e. uncommissioned photographs accepted by newspapers from photographers.

Paragraph 18(4) covers photographs supplied from automatic photo vending booths.

Paragraph 18(5) covers the services of editing of film and microfilming.

Paragraph 18(6) covers agency services (e.g. by chemists) regarding the developing of film.

## 2 Photographic goods and services classified at the standard rate

The supply or hire of other photographic goods is subject to VAT at the standard rate. These goods include photographic, cine and video equipment and materials, photographic frames, unused rolls and cassettes of film, discs and batteries.

The supply of digitized photographs or film on disc or downloaded is subject to VAT at the standard rate. Also subject to the standard rate are photographs, slides, negatives, prerecorded video tapes and cine films, other than where supplied in the particular circumstances referred to in paragraph 1 above.

## 3 Photographic goods and services classified at the zero rate

Printed books and booklets, with certain exceptions, are classified at the zero rate of VAT. For more information, please see the [printing and printed matter](#) section of the VAT Tax and Duty Manual. A book consisting of non-commissioned printed photographs may qualify for the zero rate, subject to those conditions. A photographic album is not considered a book for VAT purposes.

## 4 Digitized products supplied on disc or electronically

The VAT Act does not provide for the application of the reduced rate of VAT to the supply of digitized photographs on disc or downloaded by computer, reflecting the terms of the 2006 EU VAT Directive. Such supplies are subject to VAT at the standard rate.

Where such images are supplied on disc or downloaded by a business outside the State, they are subject to an effective zero rate. VAT is accounted for by the recipient by reference to the rules in his or her country of establishment. Information on the [place of supply rules for services](#) is available on the Revenue website.

## 5 Works of art

Schedule 5 to the VAT Consolidation Act 2010 relates to photographs 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. The reduced rate applies to:

- the importation into the State of such works of art
- the supply of such a work of art, effected by its creator or the creator's successor in title, or on an occasional basis by an accountable person other than a taxable dealer where:
  - that work of art has been imported by the accountable person, or
  - that work of art has been supplied to the accountable person by its creator or the creator's successors in title, or
  - 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 59 of the VAT Consolidation Act 2010
- the intra-Community acquisition in the State by an accountable person of such a work of art, 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 reduced rate in accordance with the above supply, if that supply had occurred within the State.

The supply of photographic works of art, other than as outlined in the above paragraph and commissioned photographs, is subject to VAT at the standard rate.

## 6 Event, press, PR and sports photography

Where such work is commissioned and handed over in hard copy or on cinematographic or video film, the reduced rate applies. The supply of negatives and exposed film by professional photographers, including uncommissioned photographs accepted by newspapers from photographers, also qualifies for the reduced rate. It should be noted that the supply of such work, on disc or downloaded, is subject to the standard rate of VAT.

The supply of digitized images on disc or downloaded by a business outside the State is subject to an effective zero rate of VAT and is taxable in the hands of the recipient by reference to the rule in their country of establishment. Information on the [place of supply rules for services](#) is available on the Revenue website.

## 7 Wedding and Portrait photography

A wedding album is not considered to be a book for VAT purposes. On a concessionary basis Revenue accepts that the supply of commissioned wedding or portrait photographs, in frames or in albums, qualifies for the reduced rate, subject to the cost of the skeleton album or frame, excluding VAT, not exceeding two-thirds of the total charge of the completed product, excluding VAT.

This concession extends to standard albums where the exposed photographs are inserted into the album manually and to 'contemporary' albums where the photographic prints are bonded into the pages of the album by another process.

## 8 Royalties

The assignment of rights in photographic images is a service and where such rights are assigned to a business in another State, the fees are taxable at an effective zero rate in this State and subject to VAT in the hands of the recipient of the right by reference to the rules in the recipient's own country of establishment. Information on the [place of supply rules for services](#) is available on the Revenue website.