

Printing and printed matter

This document should be read in conjunction with paragraph 9 of schedule 2 and paragraph 7 of schedule 3 to the VAT Consolidation Act 2010 (VATCA 2010)

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Introduction

This guidance sets out the scope of each of the four rates of VAT (zero rate, [second reduced rate](#), [reduced rate](#) and [standard rate](#)) in relation to the supply of printed matter. The general position is that books are zero rated, newspapers and periodicals are subject to the second reduced rate and other printed matter including stationery are liable at the standard rate.

1. Printing

Printing includes all forms of reproduction i.e. lithography; off-set; heliography; photogravure; engraving; duplicating; embossing; photography etc. in letters of any alphabet, figures, shorthand or other symbols, braille characters, musical notations, pictures or diagrams.

The rate chargeable for printing depends on the publication/product being printed. For example, the printing of books qualifies for the zero rate while the printing of newspapers and periodicals attracts VAT at the second reduced rate.

2. Printed matter liable at the zero rate

The zero-rate of VAT applies to printed books and booklets including atlases. It also covers children's picture, drawing and colouring books, and books of music. Annual publications, even a periodical which is published once a year as a special edition which does **not** replace, for example, the standard monthly edition are liable to VAT at the zero rate.

In order for printed books or booklets to qualify for the zero rate, a publication must meet the four requirements listed hereunder:-

1. it must consist essentially of textual or pictorial matter
2. it must have a distinctive cover, that is at least the outside of the front cover must be devoid of body text
3. it must comprise not less than four leaves (eight pages) exclusive of the cover, and
4. it must be bound (loose-leaf or otherwise), or stitched or stapled.

Parts of large works published over a limited and pre-determined period, including a related binder supplied free of charge, are **not** regarded as periodicals, and provided they qualify as printed books or booklets, or will qualify as such when the series is completed, are zero-rated.

3. Printed matter liable at the second reduced rate

All newspapers and periodicals are liable to VAT at the [second reduced rate](#). This includes sectoral publications (sports/entertainment, fashion/health/beauty, men's/women's, computers/cars etc.).

Similarly, newspapers which deal with sectoral issues (e.g. sports papers) attract the second reduced rate.

4. Printed matter liable at the reduced rate

Holiday/tourist brochures, prospectuses, leaflets/flyers, programmes, catalogues (including directories) and similar printed matter.

Maps, hydrographic and similar charts, and sheet music not in book or booklet form.

5. Printed matter liable at the standard rate

All printed matter not liable to VAT at the zero rate or one of the reduced rates is automatically liable at the [standard rate](#).

Essentially this covers all stationery and the like, advertising and other printed matter. This includes:

- books of stationery, cheque books and the like
- calendars, greeting cards, business cards, identification cards
- diaries, organisers, yearbooks, planners and the like, the total area of whose pages consist of 25% or more of blank pages for the insertion or recording of information
- albums and the like
- books of tokens, of tickets or of coupons
- other printed matter devoted wholly or substantially devoted to advertising.

Examples of other printed matter attracting the standard rate are posters, beer mats etc. A detailed list is given in [Appendix 1](#).

It should be noted that the supply of publications in CD's, audio books and audio cassette tapes is liable to VAT at the standard rate.

6. Goods sold together

Where printed matter is supplied with other goods for a single price it may be considered to be:

- A composite supply, made up of a principal supply and one or more ancillary supplies.
- A multiple supply, made up of more than one individual supply.

In the case of a composite supply, the rate of VAT applicable to the entire supply is that applicable to the principal supply. This would arise where the ancillary elements would not realistically be sold on their own without the principal element (e.g. a computer manual sold with a computer).

In the case of a multiple supply, VAT is chargeable at the rates applicable to each individual supply. A multiple supply exists where each individual constituent is physically and economically dissociable from the other i.e. is capable of constituting an aim in itself (e.g. a newspaper with a CD).

Where the cost to the supplier of an individual supply (say, a CD) does not exceed the lesser of 50% of the total tax exclusive consideration chargeable or €1, the supplier may choose to disregard the relevant individual supply (the CD) for the purpose of applying the appropriate VAT rate.

For further details on goods sold together please see Revenue's VAT Information on [Mixed Supplies of Goods and Services](#).

7. Acquisitions from other Member States of the EU and imports

The rates which apply to publications printed within the State apply similarly to publications acquired by traders from other Member States of the EU and to those imported from outside the EU.

Also, public bodies such as government departments, local authorities, health boards, public hospitals, educational establishments, charities, trade unions, political parties and other similar bodies **must** account for VAT on the intra-Community acquisition of printed matter where their intra-Community acquisitions exceed the [Intra-Community Acquisitions](#) threshold in any period of 12 months.

Private individuals purchasing publications from other EU Member States are not liable for Irish VAT as VAT will already have been charged in the supplying Member State.

However, private individuals importing printed matter from outside the EU are liable to VAT at the appropriate rate.

Appendix 1

VAT Rates: A list in alphabetical order of the VAT ratings of the various types of printed matter is given below:

Types of Printed Matter, VAT Rates

An alphabetical listing of the various types of printed matter and the VAT rates applicable	
Type of Printed Matter	VAT Rates
Account Books	Standard
Albums	Standard
Annual Reports	0%
Annuals	0%
Atlases	0%
Audio Cassette Books	Standard
Beer Mats	Standard
Bingo Books	Standard
Books, Booklets (other than catalogues) including books consisting wholly or mainly of reproductions of paintings	0%
Bookmarks etc. (included with books)	0%
Bookmarks etc. (not included with books)	Standard
Braille Books	0%
Brochures	Reduced
Calendars	Standard
Cards e.g. business, greeting.	Standard
Catalogues	Reduced
Charts, hydrographic and similar	Reduced
Cheque Books	Standard
Children's Drawing & Painting Books	0%
Children's Picture Books including 'cut out' and 'stand up' types.	0%
Comics	Second reduced
Computer Manuals	0%
Copy Books	Standard
Coupons, Books of	Standard
Diaries (however, see paragraph 5).	Standard
Diaries/Organisers/Planners	Standard
Dictionaries	0%
Directories	Reduced
Dust Covers (included with books)	0%

An alphabetical listing of the various types of printed matter and the VAT rates applicable	
Type of Printed Matter	VAT Rates
Encyclopaedias	0%
Examination Papers (certain)	0%
Exercise Books	Standard
Fixture Lists	Reduced
Forms	Standard
Globes	Standard
Hymn Books	0%
Hymn Sheets	Reduced
Invitation Cards	Standard
Journals (Diary)	Standard
Journals (Research)*	Second reduced
Leaflets including flyers	Reduced
Magazines	Second reduced
Maps	Reduced
Missals	0%
Missalettes (Mass Leaflets)	Reduced
Music, books of music, other than in book or booklet form	0%
Music copy book	Standard
Newspapers	Second reduced
Note Books	Standard
Parts of large works published over pre-determined period including related binder supplied free of charge	0%
Passports	Standard
Periodicals	Second reduced
Photo Books / Photo Albums (certain)	0%
Photocopying	Standard
Picture Books i.e. books of pictures (other than catalogues)	0%
Postal Stamps, Books of Postal Stamps**	Standard
Posters	Standard
Postcards including books of postcards	Standard
Prayer Books	0%
Printed music other than in book or booklet form	Reduced
Programmes	Reduced
Prospectuses	Reduced
Puzzle books excluding periodicals	0%

An alphabetical listing of the various types of printed matter and the VAT rates applicable	
Type of Printed Matter	VAT Rates
Sheet Music	Reduced
Stationery	Standard
Stamps, Books of postal stamps**	See Postal Stamps
Telephone Directories	Reduced
Tickets, Books of	Standard
Timetables	Reduced
Tokens, Books of	Standard
Trade Catalogues/Promotional Literature	Reduced

* Where journals are normally paid for by annual subscription, have their pages sequentially numbered by reference to the completed work and are supplied with a binder or are bound for no extra cost in book form at the end of the year, they are regarded as qualifying for the zero rate.

** It should be noted that the supply of stamps new and unused, for example, by An Post is exempt from VAT. However, the printing of postal stamps is liable to VAT at the Standard rate.

This guidance, which sets out the current practice at the date of its issue, is intended for guidance only and does not purport to be a definitive legal interpretation of the provisions of the VAT Consolidation Act 2010.