

## VAT treatment of Animal Medicines

This document should be read in conjunction with paragraph 11(2) of Schedule 2 of the Value-Added Tax Consolidation Act, 2010.

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## Introduction

This guidance sets out the VAT treatment of animal medicines.

### 1 Oral medicine for animals

The supply of oral medicines for animals, is zero rated for VAT purposes. However, oral medicines for domestic pets (such as dogs, cats, and caged birds) are excluded from the zero rate – see paragraph 2 for further information.

### 2 Oral medicine for domestic pets

The supply of oral medicine that is packaged, sold or designated for the use of dogs, cats, cage birds or domestic pets is [standard rated](#) for VAT purposes. Domestic pets include, fish, pet reptiles, rabbits, hamsters, etc. This list is not exhaustive.

### 3 Non-oral animal medicine

The supply of non-oral medicine for all animals including domestic pets is [standard rated](#) for VAT purposes.