

VAT treatment of Rollators

This document should be read in conjunction with paragraph 11(3)(c) of Schedule 2 to the VATCA 2010

1 Introduction

This guidance sets out Revenue's position concerning the rate of VAT applicable to rollators.

2 What is a rollator?

A rollator is a device, equipped with wheels, used by persons with a disability or infirm people for support while walking.

There are different variations of rollators e.g. rollators may have four wheels or three wheels and / or seats.

3 What is the VAT rate for rollators?

Rollators are not specifically included in paragraph 11(3)(c) of Schedule 2 to the VATCA 2010 which provides for the application of the zero rate of VAT to specified goods.

However, from 1 March 2019, Revenue will accept application of the zero rate to rollators.

4 Parts and accessories

Parts or accessories that are suitable for use solely or principally with a rollator can also avail of the zero rate.

Products such as cup holders, drink holders, cushions, mobile phone mounts, baskets, pouches etc. are not considered accessories that are solely or principally for use with a rollator.