VAT Treatment of Waste Disposal Services

This document should be read in conjunction with section 46(1)(a), section 46(1)(c), and Schedule 3 paragraph 13(1) to the VAT Consolidation Act, 2010

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Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Introduction

This guidance sets out the VAT treatment of waste disposal, waste removal and waste treatment services.

1 The rate of VAT applicable

Supplies of services consisting of the acceptance for disposal of waste material, including waste removal and waste treatment are taxable at the reduced rate of VAT.

2 Waste disposal, waste removal and waste treatment services taxable at the reduced rate

The reduced rate applies to waste disposal, waste removal and waste treatment services including:

- Collection for disposal of waste material, including the provision of a bin or a skip.
- Collection for disposal of household waste such as general waste, organic waste and recyclable waste, including the provision of a bin or a skip.
- The acceptance for disposal by dumping, shredding, incineration or burial of waste products.
- Specialised or authorised waste acceptance services (e.g. water treatment, slurry disposal).
- Disposal of dead animals as waste and also the collection of animals for delivery to a rendering plant.

3 Services taxable at the standard rate of VAT

The reduced rate of VAT does not apply to services consisting of the treatment, storage or recycling of waste products where the products remain the property of the producer. The treatment, storage or recycling of waste products that remain the property of the producer is taxable at the standard rate of VAT.

The disposal of electronic records, whether by erasure or removal, is taxable at the standard rate of VAT.

4 Sale of waste products

The sale of waste products or of recycled waste products is taxable at the rate appropriate to the products. Revenue's VAT Rates Database can be used as a resource to check the current VAT rates that apply to various supplies of goods in the State.

5 Local Authorities

Local Authorities engaged in the supply of waste disposal, waste removal and waste treatment services are taxable persons in relation to these activities. They are required to charge VAT on supplies made and are entitled to deductibility on related input costs, subject to normal deductibility rules.

Further information on the VAT treatment of public bodies, including local authorities is available here.