

VAT treatment of admission to amusement parks and fair grounds

This document should be read in conjunction with section 46 (1)(c) and paragraph 8 of Schedule 3 to the VAT Consolidation Act, 2010

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Introduction

This guidance sets out the VAT treatment of admission to amusement parks and fair grounds and amusement services.

For information on the VAT treatment of gaming, gaming machines and amusement machines please see Revenue's guidance on [Gaming, gaming machines and amusement machines](#).

1. Services taxable at the reduced rate

The [reduced rate](#)* of VAT applies to admissions to:

- amusement parks and
- fair grounds.

However, this excludes any part of the fee for such admission which relates to goods or services other than such admission.

*For the period from 1 November 2020 to 31 August 2023 such admissions were liable to VAT at the [second reduced rate](#).

2. Services taxable at the standard rate

With effect from 1 January 2021 the [standard rate](#) of VAT applies to:

- amusement services supplied within amusement parks if a separate or additional charge is made for them and
- to amusement services in other settings, for example, a child's ride in a shopping centre.