

Electronic Publications

This document should be read in conjunction with section 46(1) (ca) and paragraph 7A of Schedule 3 of the VAT Consolidation Act 2010 (VATCA 2010)

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Introduction

This guidance sets out the VAT treatment of electronic publications.

This guidance does not deal with the VAT treatment of printed publications. For further information on this area please see Revenue's guidance on [Printing and printed matter](#).

1. What electronic publications are zero-rated?

With effect from 1 January 2023, the [zero rate](#) of VAT applies to e-newspapers. An e-newspaper is a newspaper which is published in digital or electronic format periodically to report on local, national, international news and current affairs. There is no requirement that an e-newspaper must have a printed equivalent to benefit from the zero-rate of VAT. A newspaper that is published only in digital or electronic format will also attract the zero-rate of VAT.

However, the following types of e-newspapers have been specifically excluded from the above and are taxable at the standard rate of VAT:

- e-newspapers wholly or predominantly devoted to advertising and
- e-newspapers which consist wholly or predominantly of audible music or video content.

Prior to 1 January 2023, the [second reduced rate](#) of VAT applied to e-newspapers.

2. What electronic publications are liable at the second reduced rate?

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

- e-periodicals
- e-books and
- the electronic publication of:
 - audio books, brochures, leaflets and similar publications
 - children's picture, drawing or colouring books
 - music printed or in manuscript form
 - maps, hydrographic and similar charts and
 - catalogues, including directories and similar printed matter.

However, the following types of electronic publications have been specifically excluded from the above and are taxable at the [standard rate](#) of VAT:

- electronic publications wholly or predominantly devoted to advertising and
- electronic publications which consist wholly or predominantly of audible music or video content.

2.1 What is an e-periodical?

For VAT purposes, e-periodicals are magazines, scholarly journals and newsletters excluding newspapers. They are publications that are published at regular intervals. Weekly e-magazines and quarterly e-journals are all e-periodicals.

A periodical also covers sectoral publications (sports, entertainment, fashion, health, beauty, computers, cars etc) that come out regularly or occasionally. Publications such as the TV Guide, Sports Illustrated, certain journals, phone books etc., would all be included.

3. What is the VAT rate for subscriptions?

3.1 Online research and library databases

Subscriptions for access to online research and / or library databases are subject to the [standard rate](#) of VAT.

3.2 E-newspapers

Subscriptions for access to the online content of an e-newspaper are subject to the zero-rate of VAT. This could include commissioned online only content, videos/podcasts included in online content whereas only photographs or a quote would appear in printed format and expanded online versions of articles for example.