

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)

Document Created July 2019

Introduction

This guidance sets out the VAT treatment of electronic publications with effect from 1 January 2019.

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 liable at the second reduced rate?

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

- e-newspapers
- 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.

1.1 What is an e-newspaper?

In general, an e-newspaper is the electronically supplied publication of its printed equivalent. Additional content may appear online which does not appear in print.

Examples of this include:

- breaking news updated as the story develops
- commissioned online only content
- expanded online versions of an article
- videos/podcasts included in online content whereas only photographs or a quote appear in the printed newspaper

If the additional content does not produce a fundamentally different product to the printed publication it may be considered an e-newspaper.

1.2 What is an e-periodical?

In general, an e-periodical is the electronically supplied publication of its printed equivalent.

Periodicals are magazines, scholarly journals, newspapers and newsletters. They are publications that are published at regular intervals. Daily or less frequent newspapers, weekly magazines and quarterly journals are all periodicals.

A periodical also covers sectoral publications (sports, entertainment, fashion, 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.

1.3 What is an e-book?

In general, an e-book is the electronically supplied publication of its printed equivalent.

2. What is the VAT rate for subscriptions to online research and library databases?

Subscriptions for access to online research and / or library databases are subject to the standard rate of VAT.