Services of Barristers

This document should be read in conjunction with sections 28(2)(a) and (b) of the VAT Consolidation Act 2010 (VATCA 2010)

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Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Introduction

This manual sets out the rules concerning the taxable amount for barristers and the VAT treatment of uncollected fees at cessation.

Information on the VAT thresholds, place of supply rules, received services, records to be kept and other VAT related matters is available on Revenue's website.

1. Taxable Amount

Revenue understands that barristers cannot currently sue for their fees. In this regard a barrister is engaged by a solicitor acting for the client and thus cannot sue a client directly as the barrister does not have a contract with the client.

The VATCA 2010, as amended, contains provisions under section 28(2)(a) and (b) which allow barristers to effectively operate a cash receipts basis in such circumstances.

Accordingly, a barrister will not have a liability to VAT until the service has been supplied and payment has been received in respect of that supply. The obligation to issue an invoice also does not arise until these two conditions have been fulfilled.

The rate of VAT applicable is the rate in force at the time the payment is received. The rate of VAT applicable to legal services supplied by barristers is the standard rate.

2. The VAT treatment of uncollected fees at cessation.

In circumstances where a barrister ceases to practice, any moneys received after cessation will continue to attract a VAT liability.[1] Therefore the VAT registration of a barrister should not be cancelled until VAT has been accounted for in respect of all "post cessation" fees received (i.e. fees which were unpaid at cessation but were collected or received after the cessation date).

[1] Section 28(2)(b) of the VAT Consolidation Act 2010, as amended