

## Supplies of emergency accommodation and ancillary services

This document should be read in conjunction with paragraph 11 of Schedule 1 to the VAT Consolidation Act, 2010.

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## Introduction

This guidance sets out the VAT treatment of supplies of emergency accommodation and ancillary services.

For information on the VAT treatment of guest and holiday accommodation or passive lettings please see Revenue's guidance on [Guest and holiday accommodation](#) and [Letting of immovable objects](#).

### 1. State owned accommodation

The provision of emergency accommodation in State owned property is outside the scope of VAT.

### 2. Residential accommodation

The supply of emergency accommodation in all or part of a house, apartment or other similar establishment is exempt from VAT.

#### 2.1. Waiver of exemption

Where a person has waived their exemption from VAT in respect of houses, apartments or similar establishments, acquired prior to 2 April 2007 and which are used for emergency accommodation, such supplies are chargeable at the [standard rate](#) of VAT.

### 3. Hotel or guesthouse accommodation

Where accommodation in a hotel or guesthouse is contracted to a State agency as being provided exclusively as emergency accommodation, and it is not available as guest or hotel accommodation to the general public, it is regarded as an exempt supply of emergency accommodation.

### 4. Ancillary services

Services such as laundry of sheets and pillowcases etc., security, reception and administration which are included in the cost of emergency accommodation, are considered as being ancillary supplies and qualify for the exemption.

#### 4.1 Catering services

Catering services are considered as separate supplies for VAT purposes and the supplier is required to register for VAT where the annual turnover exceeds or is likely to exceed the [registration threshold](#) for supplying services.