

Supplies of emergency accommodation and ancillary services

This document should be read in conjunction with paragraph 11 of Schedule 1, paragraph 11(a)(ii) of Schedule 3 of the VAT Consolidation Act 2010, as amended (VAT Act) and Regulation 46(c) of the Value- Added Tax Regulations 2010 (SI 639 of 2010)

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Introduction

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

1. State owned accommodation

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

2. Self-catering accommodation (e.g. apartments or houses)

The letting of all or part of a house, apartment or other similar establishment is generally exempt from VAT.

However, when all or part of a house, apartment or other similar establishment is let in the holiday and guest sector on a short-term basis (which is essentially self-catering accommodation) the [reduced rate](#) of VAT applies. When this accommodation is let as emergency accommodation it 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 lettings 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 for letting to the general public, it is regarded as an exempt letting.

4. Ancillary services

Services such as laundry of sheets and pillowcases etc., security, reception and administration which are included in the cost of 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 persons supplying services.