

VAT treatment of admission fees for entry to historic houses and gardens

This document should be read in conjunction with Paragraph 8(4) of Schedule 3 and Paragraph 3(5) of Schedule 1 to the VAT Consolidation Act 2010 (VATCA 2010)

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Introduction

This guidance sets out the VAT treatment of admission fees for entry to historic houses and gardens.

For the purposes of this guidance, historic houses, stately homes, and gardens are collectively referred to as 'historic houses'.

1. VAT treatment

The admission fees charged for entry to historic houses, stately homes and gardens are subject to VAT or can be exempt from VAT under certain circumstances.

It is accepted that in many cases people visit Historic Houses both to view the house itself and to see its contents. The rate of VAT applicable to these admissions will be the [second reduced rate](#) where the admission is of the kind normally held in museums and art galleries, of objects of historical, cultural, artistic or scientific interest.

2. Exemption for cultural services

Admissions to historic houses which are considered to be a supply of cultural services may qualify for exemption where the supply is made by a:

- a public body or
- any cultural body, (whether established under enactment or not) that is recognised as such a body by the Revenue Commissioners.

For the purposes of this provision a cultural body is one:

- who operates as a non-profit making entity,
- charges a similar price(s) as commercial enterprises, and
- in benefiting from the exemption, does not distort competition to the disadvantage of those enterprises.

Cultural services are those related to history, literature, the visual or aural arts and are representative or indicative of the culture of a regional or ethnic group, or of an era. The exemption only applies to the supply of cultural services by a cultural body.

Applications for exemption by a cultural body are considered by Revenue on a case-by-case basis.

3. Other activities

Operators of historic houses, who carry on other taxable activities, such as restaurants, coffee shops, craft shops, gift shops etc. should register and account for VAT.