Services of Law Searchers/Law Agents

Document last reviewed August 2026

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

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Introduction

Law searchers making supplies of services in the course or furtherance of business, whose annual turnover exceeds the registration threshold, are obliged to register and account for VAT.

1. Rate of VAT Applicable

The supply of law searching services is liable to VAT at the standard rate.

2. Fees for inspection of public records/fees paid for company documents from Government Offices

The amount charged by law searchers, etc. in respect of the inspection of folios and other public records is regarded as an expense incurred in the course of, and for the purpose of, the supply of a service and is liable to VAT. Accordingly, **fees paid to inspect public records** in the Registry of Deeds, Land Registry, Judgement/Bankruptcy Offices, Valuation Office and Companies Office and recovered from clients as expense items are taxable in the hands of the law searcher, etc.

However, the recovery by law searchers, etc. of **fees paid for copy documents** from Government Offices is regarded as the recovery of outlay made on behalf of the client and therefore not liable to VAT. The fees in question include fees paid for copies of maps in the Land Registry, Companies Office files, registry deeds in the Registry of Deeds, copies of wills in the Probate Office, etc.