

VAT treatment of admission to events

This document should be read in conjunction with sections 34(a), 34(b), 34(g), 34(ga), 34(gb), 46(1)(a), 46(1)(c), paragraph 5(2) of Schedule 1, paragraph 14(4) of Schedule 1 and paragraph 8 of Schedule 2 to the VAT Consolidation Act, 2010.

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1. Introduction

This guidance sets out the VAT treatment of admission to cultural, artistic, sporting, scientific, educational, and entertainment events or similar events such as fairs and exhibitions. It also covers the VAT treatment of services that are ancillary to the admission.

Specific place of supply rules apply in relation to admission to events. A new place of supply rule came into effect from 1 January 2025 for events which are streamed or otherwise made virtually available to a non-taxable person. This guidance will assist in determining the correct place of supply rule to be applied.

The rate of VAT applicable to admission to events will depend on the type of event being held. This guidance will assist in determining whether the admission is exempt from VAT, subject to VAT at the [reduced rate](#) or subject to VAT at the [standard rate](#).

For detailed information on the VAT treatment of electronically supplied services please see Revenue's guidance on [electronically supplied services](#).

2. What is an admission?

An admission is the granting of a right of entry, including granting access to an online event, in return for a fee or payment. This fee or payment may be payable in advance, at the time of the event, or by way of a periodic fee, season-ticket subscription, or annual charge. The admission fee may be payable to any of the following events:

- shows, theatrical performances, circus performances, fairs, amusement parks, concerts, exhibitions, or other similar cultural events.
- sporting events.
- educational and scientific events such as conferences and seminars.

Registration fees for conferences and seminars, paid in advance or on the day, will generally be an admission payment.

Membership fees, for the use of sports facilities such as gyms or similar facilities, are not an admission to an event.

3. What is an event?

An event is something specific taking place for a certain duration, at a particular location – for example, a two-day trade exhibition or a concert.

An event does not include other types of services that take place over a prolonged period – for example, a series of coaching sessions.

Events include cultural, artistic, sporting, scientific, educational, entertainment or similar events such as fairs and exhibitions.

Events may be physical or virtual or a combination of both. An event may also be an [electronically supplied service](#). An [electronically supplied service](#) is a service that is:

- delivered over the internet (or an electronic network which is reliant on the internet, or similar network, for its provision) and
- is heavily dependent on information technology for its supply. The service is essentially automated involving minimal human intervention and, in the absence of information technology, does not have viability.

3.1 Physical event

A physical event is one which is held live and attended in person.

3.2 Virtual event

A virtual event is one which is not attended in person. A virtual event can be streamed or otherwise made virtually available and can be live or pre-recorded.

3.2.1 Live virtual event

A live virtual event is one which is streamed live at the same time as the event or activity is occurring in real life, even if a pause function is incorporated.

3.2.2 Pre-recorded event

A pre-recorded event is one which is not watched live. A pre-recorded event is an [electronically supplied service](#). Pre-recorded seminars and on-line seminars where there is no interaction with the attendees are covered by the definition of [electronically supplied services](#).

3.3 Hybrid event

A hybrid event is an event which provides for a combination of in-person attendance and virtual attendance. Therefore, an admission to a hybrid event may attract different VAT rates and different place of supply rules depending on which type of admission is supplied and to whom the supply is made.

In order to determine the correct VAT treatment it is necessary to assess whether the hybrid event is a single supply or a [multiple](#) supply¹. This should be determined on a case-by-case basis considering the criteria set out by the Court of Justice of the European Union (CJEU). All circumstances of the transaction concerned must be

¹ Further information in relation to multiple supplies is available in Revenue's guidance on [mixed supplies of goods and services](#).

taken into consideration. If a hybrid event is determined to be a single supply, it will be necessary to identify the predominant element of the supply. This predominant element will be decisive in determining the rate of VAT and the place of supply.

Example 1

A provider of artistic events offers a hybrid event to attendees where in addition to attending in person, the attendee would also get access to a recording of the artistic event. A recording that an attendee of an event may watch afterwards enables the attendee to go over and capture all that happened during that event. It allows the attendee to better enjoy the principal supply, being the in-person attendance. Therefore, the supply is treated as a single supply with the in-person attendance being the predominant element of the supply.

4 Place of supply

Specific place of supply rules apply in relation to admission to cultural, artistic, sporting, scientific, educational, entertainment and similar events such as fairs and exhibitions.

To determine the correct place of supply of such events it is necessary to consider,

- whether the event is a physical event, a virtual event or an [electronically supplied service](#) and
- to whom the event is supplied: whether the supply is to a non-taxable person or to a business.

If the event is an electronically supplied service then the place of supply rules are those that apply for [electronically supplied services \(ESS\)](#). The following rules apply to events which are not electronically supplied services.

The supplier should be aware of the rules and VAT rates of the Member State in which the service is supplied to ensure the correct VAT treatment. The European Commission has developed a [web portal](#) which provides this information.

4.1 Physical event

The place of supply for the right of admission to a physical event, including ancillary services, is where the event actually takes place. Charges for physical admission to an event in Ireland are liable to Irish VAT. This applies regardless of whether the person paying the admission is a taxable person or a non-taxable person.

A taxable person or a non-taxable person from outside the State attending an event in Ireland will be charged Irish VAT on the admission charge.

4.2 Virtual event

The place of supply for the right of admission to a virtual event depends on whether the supplier is making a supply to a non-taxable person (B2C) or to a business (B2B).

It can be difficult for the supplier to identify where the customer is established, has his or her permanent address or usually resides. In establishing where the supply is to be taxed the supplier can rely on the same presumptions and evidence as those which apply to [electronically supplied services](#).

4.2.1 Non-taxable person

For transactions prior to 1 January 2025, the place of supply is the place where the supplier has established their business, has their permanent address, or resides. This is in accordance with the general place of supply rule for B2C services.

From 1 January 2025, the place of supply of services, including ancillary services, in relation to cultural, artistic, sporting, scientific, educational, entertainment or similar events such as fairs and exhibitions which are streamed or otherwise made virtually available to a non-taxable person (B2C), is where that person is established, has their permanent address, or resides.

This means that the supplier will be required to [register](#) and [account](#) for VAT in the EU Member State where the non-taxable person (B2C) is established, has their permanent address, or resides. Alternatively the supplier may fulfil their VAT obligations using the VAT [One Stop Shop \(OSS\)](#) scheme.

4.2.2 Business-to-business

There is no change in relation to business-to-business (B2B) supplies. For virtual events supplied in a B2B context, the place of supply of admission to those events and ancillary services related to the admission, is the place where the business customer is established. This is in accordance with the general place of supply rule for B2B services.

4.3 Hybrid event (physical and virtual event)

In order to determine the place of supply of a hybrid event the supplier of the physical and virtual event must establish whether the supply is a single supply or a [multiply](#) supply. If a hybrid event is determined to be a single supply, it will be necessary to identify the predominant element of the supply. This predominant element will be decisive in determining the place of supply of the admission and access to the event. If the predominant element is the physical event, then the place of supply for [physical](#) events as outlined above will apply. If the predominant element is the virtual event the place of supply of the [virtual](#) event as outlined above will apply.

However, where admission to a hybrid event leaves a choice between in-person or virtual attendance, then the admission should be treated as a physical event.

Example 2

An educational event has the option of in-person attendance or virtual attendance. At the time of purchase the event organiser does not know which option the attendees will choose.

The event organiser treats all the admissions as a physical event for the purposes of determining the place of supply.

4.4 Summary table

The place of supply rules for [physical](#) and [virtual](#) events are summarised below.

	Attendance in person	Virtual attendance
Supply to Taxable person (B2B)	The place where the event actually takes place. [s.34(g) VATCA 2010 refers]	The location of the customer. [s.34(a) VATCA 2010 refers]
Supply to Non-taxable person (B2C)	The place where the event actually takes place. [s.34(ga) VATCA 2010 refers]	The location of the customer. [s.34(gb) or s.34(kc) VATCA 2010 refers]

5 What VAT rate applies

The rate of VAT applicable to an admission to an event depends on the type of event being held. Some examples are below, but these are not exhaustive.

5.1 Events which are exempt from VAT

Admission to the following events is exempt from VAT:

- circuses,
- live theatrical and musical events (excluding [dances](#)) where no food or drink is available for consumption during the performance,
- sporting events and
- seminars and conferences, where the services supplied to the delegates consists of vocational training or educational services².

² For further information please see Revenue's guidance on [education and vocational training](#)

Example 3

A theatre runs a live performance of a play. There is no food or drink available for consumption during the performance. The admission to this event is exempt from VAT.

5.2 Events which are taxable at the reduced rate of VAT

The [reduced rate](#) of VAT applies to an admission to the following events:

- cinemas,
- live theatrical and musical events (excluding [dances](#)) where food or drink is available for consumption,
- fairgrounds or amusement parks,
- certain exhibitions normally held in museums and art galleries,
- built or national heritage facilities and
- open farms.

Example 4

A theatre runs a live performance of a play. Food and drink is available for consumption during the performance. The admission to this event is taxable at the [reduced rate](#) of VAT.

5.3 Events which are taxable at the standard rate of VAT

The [standard rate](#) of VAT applies to an admission to the following events:

- admission to live seminars and conferences,
- access to streamed seminars and conferences,
- streamed virtual events and
- pre-recorded events

other than exempt educational/vocational events.

Example 5

A theatre runs a live performance of a play and live streams the event. Attendees can purchase tickets to attend the live performance or tickets to access the live streaming of the play. There is food or drink available for consumption during the live performance. The admission to the live performance is taxable at the [reduced rate](#) of VAT. The admission to the live streamed event, is taxable at the [standard rate](#) of VAT.

6 Virtual events accessed via a platform

Virtual events may be accessed via a platform. In such circumstances the supplier of the service to the final customer is not always obvious. It is therefore necessary to identify which supplier in the supply chain is supplying the service to the final customer. If the platform is considered to be supplying the service to the final customer, then the platform is accountable for the VAT on the supply of the service to the customer.

In some situations, the customer may make a single payment in respect of access to both live streamed events and prerecorded material. Although the prerecorded material is an electronically supplied service and the live streamed event is not, the VAT treatment of both is the same. Therefore, the platform does not need to distinguish between the supplies unless the platform has agreed different terms for the supplies which could result in differing VAT treatments.

Example 6

Entertainer A is VAT registered and supplies a live entertainment event through a platform. The platform authorises the charge to the customer, authorises delivery to the customer and sets the terms and conditions of the supply. The platform is acting in their own name but on the behalf of Entertainer A.

The platform is accountable for the VAT on the supply to the customer. Entertainer A will raise an invoice for VAT on the supply to the platform.

Example 7

Entertainer B is VAT registered and supplies prerecorded material through a platform. The platform authorises the charge to the customer, authorises delivery to the customer and sets the terms and conditions of the supply. The platform is acting in their own name but on the behalf of Entertainer B.

The platform is accountable for the VAT on the supply to the customer. Entertainer B will raise an invoice for VAT on the supply to the platform.

Example 8

Entertainer C is VAT registered and supplies a live entertainment event and prerecorded material through a platform. The customer pays a single payment in respect of access to both the live streamed event and the prerecorded material. The platform authorises the charge to the customer, authorises delivery to the customer and sets the terms and conditions of both supplies. The platform is acting in their own name but on the behalf of Entertainer C.

The platform is accountable for the VAT on the supply of to the customer. Entertainer C will raise an invoice for VAT on the supply to the platform.

7 Ancillary services

Ancillary services include services which are directly related to admission to cultural, artistic, sporting, scientific, educational, entertainment or similar events and which are supplied separately for a consideration to a person attending an event. Such ancillary services include, for example, the use of cloakrooms and sanitary facilities. However, services of intermediaries involved in the sale of tickets to events are not ancillary services.

7.1 Place of supply

Ancillary services associated with the admission to an event follow the same place of supply rules applicable to the event itself.

7.2 VAT rate applicable

If the place of supply is Ireland, then the ancillary services will be taxable at the appropriate VAT rates for the ancillary services supplied. The VAT rate does not follow the VAT rate applicable to event. Revenue's VAT Rates [database](#) can be used to check the current VAT rates that apply to various supplies of goods and services.

8 Detailed examples

8.1 Hybrid event with electronically supplied services over the B2C threshold example

A scientific event is held in Dublin by an Irish business. The Irish business has exceeded the B2C threshold of €10,000 in relation to [electronically supplied services](#) and uses the OSS to pay any EU VAT due in other Member States. Several attendance options are made available to attendees:

- Attendance in person only
- Attendance in person including access to a recording of the event
- Attendance virtually by live streaming (but is not an ESS)
- Access to a recorded version

Attendee A, a non-taxable person resident in Spain, attends the event in person.

VAT treatment: The place of supply is Ireland and the supply of admission to the event is taxable at the [standard rate](#) of VAT.

Attendee B, a non-taxable person resident in France, attends in person but also plans to watch the recording later.

VAT treatment: This is a hybrid event. The recording allows the attendee to better enjoy the principal supply, being the in-person attendance. Therefore, the supply is

treated as a single supply with the in-person attendance being the predominant element of the supply. The place of supply is Ireland and the supply of the admission and the recording of the event is taxable at the [standard rate](#) of VAT.

Attendee C, a non-taxable person resident in France, purchases access to a recorded version of the event.

VAT treatment: A recorded event is an [electronically supplied service](#). As the Irish business has exceeded the B2C €10,000 threshold, the place of supply is France, and no Irish VAT applies to the supply of the recorded event. As the Irish business is registered for the OSS, they will use the OSS to pay the French VAT due on the supply.

Attendee D, a non-taxable person resident in Ireland, attends the live streamed event virtually.

VAT treatment: The place of supply is Ireland and the supply of access to the live streamed event is taxable at the [standard rate](#) of VAT.

Attendee E, a non-taxable person resident in France, attends the live streamed event virtually.

VAT treatment: The place of supply is France, and no Irish VAT applies. The Irish business will use the OSS to pay the French VAT due on the supply of access to the live streamed event. (Prior to 1 January 2025, the place of supply is Ireland and is taxable at the [standard rate](#) of VAT.)

8.2 Electronically supplied service under the B2C threshold example

A cultural event is held in Dublin by an Irish business registered for VAT. The business sells access to a recording of the cultural event. The electronically supplied services of the Irish business supplied to non-taxable customers is less than €10,000.

Attendee A, a non-taxable person resident in France, purchases access to a recorded version of the event.

VAT treatment: A recorded event is an [electronically supplied service](#). As the Irish business has not exceeded the B2C €10,000 threshold, the place of supply is Ireland and the supply of the recorded event is taxable at the [standard rate](#). However, the Irish business can opt to apply and account for French VAT by registering in France or registering for the OSS.

8.3 Entertainment event example

A concert hall holds a live music event in Limerick. There is food or drink available for consumption during the live performance. The concert hall sells admission to the live event and sells online access to a recording of the event.

Attendee A, a non-taxable person resident in Ireland, attends the live event in person.

VAT treatment: The place of supply is Ireland and the supply of admission to the live event is taxable at the [reduced rate](#) of VAT.

Attendee B, a non-taxable person resident in Ireland, purchases access to a recording of the event.

VAT treatment: A recorded event is an [ESS](#). The place of supply is Ireland and the supply of the recording of the event is taxable at the [standard rate](#) of VAT.

8.4 Sporting event example

A stadium holds a sporting event in Galway. The stadium sells admission to the live event, online access to a recording of the event and access to live streaming of the event. In this case the live-streaming is not an [ESS](#) or a [broadcasting service](#). The stadium is registered for the [OSS](#).

Attendee A, a non-taxable person resident in Ireland, attends the live event in person.

VAT treatment: The place of supply is Ireland and the supply of admission to the live event is exempt from VAT.

Attendee B, a non-taxable person resident in Ireland, purchases access to a recording of the event.

VAT treatment: A recorded event is an [ESS](#). The place of supply is Ireland and the supply of access to the recording of the event is taxable at the [standard rate](#) of VAT.

Attendee C, a non-taxable person resident in Ireland, purchases access to the live streaming of the event.

VAT treatment: The place of supply is Ireland and the supply of access to the live streaming of the event is taxable at the [standard rate](#) of VAT.

Attendee D, a non-taxable person resident in France, purchases access to the live streaming of the event.

VAT treatment: The place of supply is France, and no Irish VAT applies. The stadium will use the OSS to pay the French VAT due on the supply of access to the live streamed event. (Prior to 1 January 2025, the place of supply is Ireland and is taxable at the [standard rate](#) of VAT.)

Attendee E, a non-taxable person resident in England, purchases access to the live streaming of the event.

VAT treatment: The place of supply is England, and no Irish VAT applies. The stadium will need to consider whether there are VAT obligations in England.

Attendee F, a non-taxable person resident in Northern Ireland, purchases access to the live streaming of the event.

VAT treatment: The place of supply is Northern Ireland, and no Irish VAT applies. The stadium will need to consider whether there are VAT obligations in Northern Ireland.