

VAT Treatment of Fixtures and Fittings

This document should be read in conjunction with section 46 (1) (a) & (c) and paragraphs 9 (1) and 15 (2) of Schedule 3, of the VAT Consolidation Act 2010 (VATCA 2010)

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Introduction

This guidance sets out the VAT treatment of Fixtures and Fittings.

For information on the VAT treatment of solar panels and heat pump heating systems please see Revenue's guidance on the [Supply and installation of solar panels](#) and the [VAT treatment of heat pump heating systems](#).

1 Fixtures

Fixtures are goods which have become closely linked to or integrated into a building or construction in such a way that they cannot be removed without substantial damage or significant alteration being caused to the goods themselves or to the building or construction to which they are installed.

A fixture fixed in position and ready for use in a building or construction may be considered an integral part of the building or construction where it contributes to making the building or construction complete according to the features ordinarily associated with a building or construction and according to the function to be given to that building or construction.

Appendix 1 provides examples of movable goods that are generally regarded as fixtures.

1.1 Rate of VAT applicable

The supply of fixtures is a supply of movable goods and is taxable at the [standard rate](#) of VAT.

The installation of fixtures is work on immovable goods and is taxable at the [reduced rate](#) of VAT.

The supply and installation of a fixture is work on immovable goods and is taxable at the [reduced rate](#) of VAT, subject to the [two-thirds rule](#).

2 Fittings

Fittings are goods that, though often attached to buildings, can be removed without substantial damage or significant alteration being caused to the goods themselves or to the building to which they are attached. Appendix 2 provides examples of movable goods that are generally regarded as fittings.

2.1 Rate of VAT applicable

The supply of fittings is a supply of movable goods and is taxable at the [standard rate](#) of VAT.

The installation of fittings is taxable at the [standard rate](#) of VAT.

The supply and installation of a fitting and is taxable at the [standard rate](#) of VAT.

Appendix 1 - Fixtures

This appendix contains a listing of various types of movable goods which are generally supplied and installed as work on immovable goods and regarded as fixtures.

This list is not exhaustive.

- Advertising structures
- Air-conditioning equipment
- Airdomes
- Alarms Includes burglar, fire, and security systems. (Monitoring charges are liable at the standard rate).
- Attic insulation
- Attic ladders
- Baths (excluding free standing)
- Boilers (including boiler parts)
- Built-in units (including kitchen units and counters, built-in wardrobes, and other cabinetry)
- Canopies (at filling stations)
- Central heating systems (including pump)¹
- Chimney
- Cladding
- Cold rooms (excluding free-standing type)
- Cooker (where it forms part of the central heating system of the property)
- Curtain rails
- Doors (including door locks and parts)
- Ducting
- Electrical wiring (including lamp holders, power points and fuse boards)
- Fencing (permanent – including posts)
- Fire escapes
- Fireplaces
- Floor covering (if stuck down)
- Foam insulation (injected into cavity walls)
- Gates
- Generators
- Heaters (including immersion heaters and storage heaters)
- Intercom
- Lifts and associated machinery
- Mirrored tiles (and similar fixed wallcoverings)
- Partitioning
- Pelmets
- Recessed lights (excluding light tubes and lamps)

¹ For further information see Revenue's guidance on [heat pump heating systems](#)

- Roller shutters
- Septic tank
- Sewerage treatment plants
- Shop signs
- Sinks
- Sliding door equipment
- Solar Panels ([see separate guidance](#))
- Sprinkler system
- Stairlifts
- Storage heaters/radiators²
- Strong room (in banks)
- Switch equipment
- Television aerials/satellite dishes
- Television closed circuit system
- Television masts
- Traffic lights
- Water Tank
- Weighbridges
- Windows
- Window cleaning rails
- Window guard (wire mesh)
- Wooden floors (permanently fixed)

² For further information see Revenue's guidance on [heat pump heating systems](#)

Appendix 2 - Fittings

This appendix contains a listing of various types of movable goods which are generally regarded as fittings.

This list is not exhaustive.

- Bathroom fittings (includes toilet roll holder, towel holder, shelving)
- Blinds*1
- Cookers*2, Hobs, Ovens
- Counters – free-standing
- Curtains
- Dishwashers – including plumbed in machines
- Electrical Fires – Standalone
- Exhibition Stands
- Gas Fires – Standalone
- Lighting – other than recessed lighting
- Mirrors
- Refrigeration units, including deep freezes
- Safes*3
- Scaffolding (supply, hire, and hire and erection of)
- Seating, including cinema, lecture room and church seating whether or not secured to the floor
- Shelving – most types
- Snooker tables and other games tables
- Telephone-phone equipment*4
- Washing Machines*5 – including plumbed -in machines
- Wooden Floors – ('floating' - not permanently fixed)

*1. Blinds are not normally regarded as fixtures. However certain types where rail is countersunk into the ceiling or parapet may be fixtures. For example, roller shutters, such as a blackout unit and sunshield.

*2. Cookers and ranges which form part of the central heating system of a dwelling may qualify as fixtures.

*3. Safes are not normally regarded as fixtures. However underground and wall safes may be fixtures.

*4. Supply and installation of Telephone PABX systems in buildings may be fixtures.

*5. Autoclaves and commercial washing machines are not regarded as fixtures when fitted.