

VAT Consolidation Act 2010

Section 48.

Annex IX

Schedule 5

Works of Art, Collectors' Items and Antiques chargeable at the rate specified in section 46(1)(c) in the circumstances specified in section 48

Works of art.

1. Every work of art being—
 - (a) a picture (other than a painting, drawing or pastel specified in *paragraph 23 of Schedule 3*), collage or similar decorative plaque, executed entirely by hand by an artist, other than—
 - (i) plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes,
 - (ii) hand-decorated manufactured articles, and
 - (iii) theatrical scenery, studio back cloths or the like of painted canvas,
 - (b) a sculpture cast, the production of which is limited to 8 copies and supervised by the artist or by the artist's successors in title provided that, in the case of a statuary cast produced before 1 January 1989, the limit of 8 copies may be exceeded where so determined by the Revenue Commissioners,
 - (c) a tapestry or wall textile made by hand from original designs provided by an artist, provided that there are not more than 8 copies of each,
 - (d) individual pieces of ceramics executed entirely by an artist and signed by the artist,
 - (e) enamels on copper, executed entirely by hand, limited to 8 numbered copies bearing the signature of the artist or the studio, excluding articles of jewellery, goldsmiths' wares and silversmiths' wares, or
 - (f) a photograph taken by an artist, printed by the artist or under the artist's supervision, signed and numbered and limited to 30 copies, all sizes and mounts included, other than photographs specified in *paragraph 18(2)(a) of Schedule 3*.

(g)

Collectors' items.

2. Every collectors' item being one or more—

- (a) postage or revenue stamps, postmarks, first-day covers, pre-stamped stationery and the like, franked, or if unfranked not being of legal tender and not being intended for use as legal tender, or
- (b) collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.

Antiques.

3. Every antique being, subject to and in accordance with regulations, one or more goods which are shown to the satisfaction of the Revenue Commissioners to be more than 100 years old, other than goods specified in *paragraph 18(2)(a), 23 or 24 of Schedule 3 or paragraph 1 or 2 of this Schedule.*