

## Current and Historical VAT Rates

Date Effective From	Standard Rate (%)	Reduced Rate (%)	Second Reduced Rate (%)	Farmers' flat-rate addition (%)	Livestock (%)
01-Jan-25	23%	13.5%	9%*Note 1	5.1% *Note 5	4.8%
01-Jan-24	23%	13.5%	9% *Note 1	4.8% *Note 4	4.8%
01-Jan-23	23%	13.5%	9% *Note 1	5.0%	4.8%
01-Jan-22	23%	13.5%	9% *Note 1	5.5%	4.8%
01-Mar-21	23%	13.5%	9% *Note 1	5.6%	4.8%
01-Jan-21	21%	13.5%	9% *Note 1	5.6%	4.8%
01-Sep-20	21%	13.5%	9%	5.4%	4.8%
01-Jan-17	23%	13.5%	9%	5.4%	4.8%
01-Jan-15	23%	13.5%	9%	5.2%	4.8%
01-Jan-14	23%	13.5%	9%	5.0%	4.8%
01-Jan-13	23%	13.5%	9%	4.8%	4.8%
01-Jan-12	23%	13.5%	9%	5.2%	4.8%
01-Jul-11	21%	13.5%	9%	5.2%	4.8%
01-Jan-10	21%	13.5%		5.2%	4.8%
01-Dec-08	21.5%	13.5%		5.2%	4.8%
01-Jan-07	21%	13.5%		5.2%	4.8%
01-Jan-05	21%	13.5%		4.8%	4.8%
01-Jan-04	21%	13.5%		4.4%	4.4%
01-Jan-03	21%	13.5%		4.3%	4.3%
01-Mar-02	21%	12.5%		4.3%	4.3%
01-Jan-01	20%	12.5%		4.3%	4.3%
01-Mar-00	21%	12.5%		4.2%	4.2%
01-Mar-99	21%	12.5%		4%	4%
01-Mar-98	21%	12.5%		3.6%	3.6%
01-Mar-97	21%	12.5%		3.3%	3.3%
01-Mar-96	21%	12.5%		2.8%	2.8%
01-Mar-93	21%	12.5%		2.5%	2.5%
01-Mar-92	21%	16%	12.5%	2.7%	2.7%
01-Mar-91	21%	12.5%		2.3%	2.3%
01-Mar-90	23%	10%		2.3%	2.3%
01-Mar-89	25%	10%	5%	2%	2%
01-Mar-88	25%	10%	5%	1.4%	1.4%
01-May-87	25%	10%		1.7%	1.7%
01-Mar-86	25%	10%		2.4%	2.4%
01-Mar-85	23%	10%		2.2%	2.2%
01-May-84	35%	23%	5%,8%,18%	2%	2%
01-Jul-83	35%	23%	5%,18%	2%	2%
01-May-83	35%	23%	5%,18%	2.3%	2.3%
01-Mar-83	35%	23%	5%,18%	2.3%	2.3%
01-May-82	30%	18%		1.8%	1.8%
01-Sep-81	25%	15%		1.5%	1.5%
01-May-80	25%	10%		1%	1%
01-Mar-79	20%	10%		1%	1%
01-Mar-76	20%	10%		*Note 2	*Note 2
01-Mar-75	19.5%	6.75%		*Note 3	*Note 3
03-Sep-73	19.5%	6.75%		1%	1%
01-Nov-72	16.37%	5.26%		1%	1%

*\*Note 1: For 2023 applies to newspaper publications, electronically supplied publications, sporting facilities and supplies of electricity and gas to 28 February 2023. Gas and electricity remains at this rate until 31 October 2024.*

*\*Note 2: Discontinued*

*\*Note 3: Suspended in relation to live cattle*

*\*Note 4: Section 59 F (No 2)B23 amends section 86 of the Value-Added Tax Consolidation Act 2010 to provide that the flat-rate addition for farmers is decreased to 4.8 per cent from 1 January 2024.*

*\*Note 5: Budget 2025 increased Flat Rate Addition for Farmers to 5.1%.*

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