

Printing and printed matter

This document should be read in conjunction with paragraph 9 of schedule 2 and paragraph 7 of schedule 3 to the VAT Consolidation Act 2010 (VATCA 2010)

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Introduction

This guidance sets out the VAT treatment of printing and printed matter and the scope of each of the rates of VAT (zero rate, [second reduced rate](#) and [standard rate](#)) in relation to same.

A detailed list of printed matter and the associated VAT rate is given in [Appendix 1](#).

This guidance does not deal with the VAT treatment of electronic publications. Please see Revenue's guidance on [Electronic Publications](#) for further information on this topic.

1. Printing

Printing includes all forms of reproduction, i.e. lithography, off-set, heliography, photogravure, engraving, duplicating, embossing, photography, etc., in letters of any alphabet, figures, shorthand or other symbols, braille characters, musical notations, pictures or diagrams.

The VAT rate chargeable for printing depends on the publication/product being printed. For example, the printing of books is zero rated, while the printing of newspapers is liable to VAT at the second reduced rate.

2. Printed matter liable at the zero rate

The zero-rate of VAT applies to printed books and booklets including:

- atlases
- children's picture, drawing and colouring books
- books of music, and
- annual publications.

In order for a printed book or booklet to qualify for the zero rate, it must meet the following four requirements:

1. it must consist essentially of textual or pictorial matter
2. it must have a distinctive front cover which is devoid of body text
3. it must comprise not less than four leaves (eight pages) exclusive of the cover, and
4. it must be bound (loose-leaf or otherwise), or stitched or stapled.

2.1 Book binders

The zero rate also applies to covers or folders supplied with a book or series of magazines/periodical, of a predetermined number, in order to keep them together as a single unit. However, the standard rate applies if the cover/folder is supplied separately.

3. Printed matter liable at the second reduced rate

The [second reduced rate](#) applies to:

- newspapers and
- periodicals
- brochures, leaflets and programmes
- catalogues (including directories) and similar printed matter
- maps, hydrographic and similar charts, and
- sheet music not in book or booklet form

Periodicals are magazines, scholarly journals, newspapers and newsletters. They are publications that are published at regular intervals. Daily or less frequent newspapers, weekly magazines and quarterly journals are all periodicals.

A periodical also covers sectoral publications (sports, entertainment, fashion, health, beauty, computers, etc.), that come out regularly or occasionally; so, publications such as the TV Guide, Sports Illustrated, certain journals, phone directories, etc., would all be included.

4. Printed matter liable at the standard rate

All other printed matter not liable to VAT at the zero rate or the second reduced rate is automatically liable to VAT at the [standard rate](#).

This includes:

- books of stationery, cheque books and similar products
- calendars, greeting cards, business cards, identification cards
- diaries, organisers, yearbooks, planners and similar products, the total area of whose pages consist of 25% or more of blank spaces for the recording of information
- albums and similar products
- books of stamps*, tickets or coupons
- CD's, audio books and audio cassette tapes
- other printed matter devoted wholly or substantially to advertising.

*The printing of postal stamps is liable to VAT at the standard rate. However, the supply of stamps new and unused, for example, by An Post, is exempt from VAT.

Appendix 1 – VAT rates for different printed matter

This appendix contains a listing of various types of printed matter and the VAT rate which generally applies. However, you should not determine the rate by referring only to this list. You should satisfy yourself by reference to the general body of this guidance that the printed matter qualifies for that VAT rating. This list is not exhaustive.

An alphabetical listing of various types of printed matter and the VAT rates applicable	
Type of Printed Matter	VAT Rate
Account Books	Standard
Albums	Standard
Annual Reports	0%
Annuals	0%
Atlases	0%
Audio Cassette Books	Standard
Beer Mats	Standard
Bingo Books	Standard
Books, Booklets	0%
Bookmarks (included with books)	0%
Bookmarks (not included with books)	Standard
Braille Books	0%
Brochures	Second reduced
Calendars	Standard
Cards e.g. business, greeting, memorial.	Standard
Catalogues	Second reduced
Charts, hydrographic and similar products	Second reduced
Cheque Books	Standard
Children's Drawing & Painting Books	0%
Children's Picture Books including 'cut out' and 'stand up' types.	0%
Comics	Second reduced
Computer Manuals	0%
Copy Books	Standard
Coupons, Books of	Standard
Diaries/Organisers/Yearbooks/Planners	Standard
Dictionaries	0%
Directories	Second reduced
Dust Covers (included with books)	0%
Encyclopaedias	0%
Examination Papers, books of or booklets of	0%
Forms	Standard

An alphabetical listing of various types of printed matter and the VAT rates applicable	
Type of Printed Matter	VAT Rate
Globes	Standard
Hymn Books	0%
Hymn Sheets	Second reduced
Invitation Cards	Standard
Journals - Diary	Standard
Journals - Research (periodical)	Second reduced
Laminating service when supplied with the book	0%
Leaflets including flyers	Second reduced
Magazines	Second reduced
Maps	Second reduced
Missals	0%
Missalettes (Mass Leaflets)	Second reduced
Music, books of or booklet of	0%
Music copy book	Standard
Newspapers / Gazettes	Second reduced
Note Books	Standard
Parts of large works published over pre-determined period including related binder supplied free of charge	0%
Passports	Standard
Periodicals	Second reduced
Photo Books	0%
Photocopying	Standard
Picture Books i.e. books of pictures (other than catalogues)	0%
Posters	Standard
Postcards including books of postcards	Standard
Prayer Books	0%
Printed music other than in book or booklet form	Second reduced
Programmes	Second reduced
Prospectuses	Second reduced
Puzzle books excluding periodicals	0%
Racecards	Second reduced
School workbooks	0%
Sheet Music	Second reduced
Sketch pad	Standard
Stationery	Standard
Telephone Directories	Second reduced
Tickets, Books of	Standard
Timetables	Second reduced
Tokens, Books of	Standard
Trade Catalogues/Promotional Literature	Second reduced

