

From: Ministers Office <mo-finance@corr.cloud.gov.ie>
Sent: Tuesday, December 13, 2022 4:17:38 PM
To: vincent Jennings <vincent@csna.ie>
Subject: FIN-MO-04929-2022- VAT On Newspapers And Printed Matter

Our Ref: FIN-MO-04929-2022

Mr Vincent Jennings
CEO
CSNA
[vincent@csna.ie]

Dear Mr Jennings,

The Minister for Finance, Mr. Paschal Donohoe TD, has asked me to respond to your recent correspondence in relation to VAT on newspapers and printed matter.

Responses are provided below to the issues that you raised in your correspondence of 24 October. The first point to note is that zero rate amendment of VAT only applies to newspapers including electronically supplied newspapers. It does not apply to magazines or other periodicals which means that the second reduced rate of VAT of 9% will continue to apply to periodicals supplied both in physical and digital formats.

The appropriate VAT rate will continue to apply to UK and Northern Ireland publications when sold in Ireland. There has been no change in this regard. The appropriate rate will be zero for newspapers and 9% for periodicals.

The Revenue Commissioners will issue updated guidelines once the Finance Bill is enacted. Individual retailers can contact Revenue if they need any clarification in relation to the appropriate VAT rate to apply. However, Revenue are of the view that there is a general understanding of the distinction between a newspaper and a periodical/magazine, and they do not envisage much confusion on this matter.

Finally, you should note that there is no requirement in the amendment that an electronically supplied newspaper, or e-newspaper, must have a printed equivalent to benefit from the zero rate of VAT. In addition, there is no requirement for a newspaper to have a registered office in Ireland or another Member State.

I trust this clarifies the position.

Yours sincerely

Alex Costello

Private Secretary to the Minister for Finance

A Member of the Minister for Finance staff. The Minister is a Designated Public Official under the Regulation of Lobbying Act, 2015 (details available on www.lobbying.ie).