

VAT treatment of live horses, greyhounds, insemination services and hire of horses

This document should be read in conjunction with paragraph 13B of Schedule 3 to the VAT Consolidation Act 2010 (VATCA 2010)

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Introduction

This guidance sets out the VAT treatment applying to supplies of live horses, greyhounds, insemination services, horse semen and the hire of horses.

1. Supplies by VAT registered traders

1.1 Horses normally intended for use in the preparation of foodstuffs or in agricultural production.

The [livestock rate](#) applies to

- the supply of live horses normally intended for use in the preparation of foodstuffs or for use in agricultural production,
- horses that are supplied directly to a slaughterhouse for entry into the food chain and
- the supply of a live horse to a farmer.

In order for the supply of a horse to qualify for the application of the livestock rate the purchaser should make a written declaration to the VAT accountable supplier that he or she is a taxable person involved in the preparation of foodstuffs (i.e. slaughterhouse) or is a farmer, with details of his or her name, address and PPSN/VAT registration number. An accountable supplier is required to retain such a declaration for record purposes under the normal rules. Failure to make or retain such a declaration will result in the application of VAT at the [reduced rate](#) on the supply.

1.2 All other horses

All other supplies of live horses by VAT registered traders are subject to VAT at the [reduced rate](#).

1.3 Supplies of horses on hire (hire of horses)

Supplies by VAT registered traders of horses on hire are liable to VAT at the [reduced rate](#).

1.4 Supplies of greyhounds

Supplies of live greyhounds by VAT registered traders are liable to VAT at the [reduced rate](#).

1.5 Insemination services, including nominations

Supplies of insemination services, including supplies of nominations and "no foal, no fee" inseminations, by VAT registered traders are liable to VAT at the [reduced rate](#).

1.6 Supplies of horse semen

The supply of horse semen is subject to VAT at the [reduced rate](#).

2. Supplies by flat-rate farmers

Supplies of horses by flat-rate farmers to flat-rate farmers or other unregistered persons are not liable to VAT.

Supplies of horses by flat-rate farmers to VAT registered traders, including auctioneers and auction houses, qualify for the flat-rate addition payable by the VAT registered traders to the flat-rate farmers.

For information on the VAT treatment of the sales by auction please see Revenue's guidance on [Sale of live animals by auction\(mart\)](#). More detailed information regarding the flat-rate scheme for farmers is available on the [Revenue website](#).

2.1 Insemination services received from abroad by flat-rate farmers

Flat-rate farmers in receipt of insemination services from another EU Member State or from outside the EU are obliged to register and self-account for Irish VAT in respect of the services received. A flat-rate farmer who registers for VAT solely under that obligation may retain his or her flat-rate status in respect of his or her other farming activities. Flat rate farmers continue to have the option of electing to register for VAT in respect of all their activities.