Treatment of Farm Relief Services

This document should be read in conjunction with paragraph 10 of Schedule 3 of the VAT Consolidation Act 2010 (VATCA 2010)

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The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Introduction

Farm relief services are liable to VAT at the reduced rate.

1 Services treated as qualifying for a tax concession

A tax concession has been agreed for services categorised in the books of the Farm Coop as Dairy Relief Work. These are:

- Relief milking service which is to be treated as not taxable
- Relief farm work which includes relief milking service which is chargeable to VAT as follows;
 - o 70% of the value of the service is not taxable
 - o 30% of the value of the service is chargeable at the reduced rate.

2 Other Services

- Milk recording service is liable at the <u>reduced rate</u>
- General farm work is liable at the reduced rate
- Calving, lambing or farrowing services provided on an emergency basis are liable to VAT at the reduced rate.