

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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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;
 - 70% of the value of the service is not taxable
 - 30% of the value of the service is chargeable at the [reduced rate](#).

2 Other Services

- Milk recording service is liable at the [reduced rate](#)
- 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](#).