

## VAT treatment of Clothing

This document should be read in conjunction with Paragraph 10 of Schedule 2 of the Value-Added Tax Consolidation Act, 2010

Document created June 2023

---

## Introduction

This guidance sets out the VAT treatment of clothing for adults and children.

Generally, clothing is subject to the standard rate of VAT. However, the zero rate of VAT applies to the supply and importation of certain clothing for children under 11 years of age.

For information on the VAT treatment of footwear, including children's footwear please see Revenue's guidance in the Tax and Duty Manual [Footwear](#).

### 1 Zero rate for children's clothing

The zero rate applies to the supply and importation of children's clothing, sportswear, costumes, and safety gear,

- where the clothing does not exceed the size appropriate to children under 11 years of age,

and

- which are described, labelled, marked, or marketed on the basis of age or size (under 11).

The clothing must be specifically designed for children in sizes up to and including:

- chest size of 32"
- waist size of 26"
- height of 152cm.

If the clothing is not described, labelled, marked, or marketed on the basis of age or size then the standard rate of VAT will apply.

Clothing for children 11 years of age and over and / or in excess of the sizes set out above are subject to the [standard rate](#) of VAT.

#### 1.1 Children's accessories (clothing)

Certain other items of accessories / clothing for children under 11 years of age are also zero rated. These include:

- hats and cycle helmets
- earmuffs
- fabric / textile hairbands

- scarves
- protective face masks / coverings
- belts (up to and including 26 inches)
- ties / bowties
- gloves (up to and including 7.5cm palm size of glove).

They must be described, labelled, marked, or marketed on the basis of age or size, otherwise the [standard rate](#) of VAT will apply.

However, certain items are excluded from the zero rate if wholly or partly made of fur – see paragraph 1.2 for further information.

Sunglasses, handkerchiefs, necklaces, and other types of jewellery are subject to the [standard rate](#) of VAT.

## 1.2 Children's fur clothing

Children's clothing including accessories, for example gloves, that are made wholly or partly of fur skin are subject to the [standard rate](#) of VAT.

Children's clothing or accessories that are merely trimmed with fur skin, can still benefit from the zero rate. They must be described, labelled, marked, or marketed on the basis of age or size.

The fur trimming must not have an area greater than 1/5 of the area of the outside material otherwise the [standard rate](#) of VAT applies.

## 1.3 Baby Clothing and Other Items

The supply of baby clothing is zero rated for VAT purposes and includes:

- christening shawls / robes
- baby bibs
- nappies / pants / nappy liners (cloth and disposable)
- baby harness / walking reins / safety harness (does not include seatbelts for cars)
- baby pram suit
- baby snuggle bag (provided they are shaped with legs and / or arms).
- baby sleeping bag (provided they have openings for arms / arm holes)

However, baby toys, soothers, towels, prams, and cot blankets are taxable at the [standard rate](#) of VAT.

## 2 Adult clothing

The [standard rate](#) of VAT applies to the supply and importation of adult clothing, sportswear, and replica uniforms.

## 3 Other Supplies

### 3.1 Hire of Clothing

The hiring of clothing is taxable at the [standard rate](#) of VAT.

### 3.2 Repair of Clothing

The repair of clothing is taxable at the [reduced rate](#) of VAT.