

## Exchequer VAT Receipts 1990 to 2010

<b>Year</b>	<b>VAT Receipts</b>
	<b>€m</b>
1990	€2,513
1991	€2,556
1992	€2,764
1993	€2,961
1994	€3,305
1995	€3,669
1996	€3,943
1997	€4,721
1998	€5,422
1999	€6,194
2000	€7,470
2001	€7,920
2002	€8,885
2003	€9,721
2004	€10,693
2005	€12,089
2006	€13,448
2007	€14,497
2008	€13,430
2009	€10,670
2010	€10,101

## VAT rates from 1990 to 2011

Date	Standard	Low/Reduced	Zero	Special
	%	%	%	%
01 March 1990	23	10	0	2.3 (a)
01 March 1991	21	10, 12.5 (b)	0	2.3
01 March 1992	21	10, 12.5, 16 (c)	0	2.7
01 March 1993	21	12.5 (d)	0	2.5
01 March 1996	21	12.5	0	2.8
01 March 1997	21	12.5	0	3.3
01 March 1998	21	12.5	0	3.6
01 March 1999	21	12.5	0	4.0
01 March 2000	21	12.5	0	4.2
01 January 2001	20	12.5	0	4.3
01 March 2002	21	12.5	0	4.3
01 January 2003	21	13.5	0	4.3
01 January 2004	21	13.5	0	4.4
01 January 2005	21	13.5	0	4.8
01 December 2008	21.5	13.5	0	4.8
01 January 2010	21	13.5	0	4.8

### NOTES

- (a) This rate applied to livestock only.
- (b) The 12.5% rate introduced in 1991 applied to electricity and telecommunication services and certain other goods and services previously liable at the 10% rate.
- (c) The 16% rate introduced in 1992 applied to telecommunications, adult clothing and footwear and certain goods and services previously liable at the 12.5% rate.
- (d) The 10% and 16% rates were abolished on 1 March, 1993. However, in the case of sales of domestic dwellings, lettings of holiday accommodation and short-term hiring of cars, the 10% rate continued to apply, where a fixed charge agreement or contract had been entered into before 25 February, 1993; until it was repealed in the VAT Consolidation Act 2010.