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Full rate VAT on ensemble fees charged to theatres

The finance ministry has decreed that the reduced rate VAT on theatre tickets does not extend to charges to theatres for performances by a visiting company under its own director.

Entrance tickets to theatres, concerts and similar performances are subject to reduced rate VAT. However, this does not apply to charges to theatres and other organisers by visiting ensembles for performances under their own direction. Rather, these charges are a standard rate service. A finance ministry decree has emphasised this position, whilst allowing visiting companies to continue to charge reduced rate VAT for performances up to December 31, 2011.

Keywords

Entrance tickets, ensembles, reduced rate VAT, theatres