

Revenue eBrief No. 015/23

20 January 2023

VAT zero-rating of Covid-19 Testing Kits

Following a request from the Minister for Finance, Revenue will permit the application of the zero rate of VAT to the supply of Covid-19 in-vitro diagnostic medical devices (testing kits). The Covid-19 test kits must conform with the essential requirements of all relevant European Medical Device Directives, for example a Covid-19 test kit product which has a CE marking is proof that it meets those requirements.

This temporary measure will apply from 1 January 2023 on an administrative basis pending enactment of the appropriate legislative provisions.

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