

## **Vat treatment of ice-cream in “family packs”**

The VAT Department wishes to bring to the attention of taxable persons who supply or offer for sale ice-cream in packs containing a number of individually wrapped ice-creams that the correct VAT rate applicable is 18% irrespective of whether the combined total weight of the pack is less or greater than 350 grams. A reduced rate of 5% is only applicable where the ice-cream is made up of **one component** of not less than 350 grams, commonly referred to as a “family pack”.

The VAT Department shall from time to time be carrying out verifications to ensure that the correct Vat rate is being applied.