AN ACT TO CHARGE AND IMPOSE CERTAIN DUTIES OF INLAND REVENUE (INCLUDING EXCISE), TO AMEND THE LAW RELATING TO INLAND REVENUE (INCLUDING EXCISE) AND TO MAKE FURTHER PROVISIONS IN CONNECTION WITH FINANCE.

[26th July 1972]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

Interpretation.

1.—(1) In this Act, save where the context otherwise requires—

"accountable person" means a person who is an accountable person in accordance with section 8.

"Appeal Commissioners" means persons appointed in accordance with section 156 of the Income Tax Act, 1967, to be Appeal Commissioners for the purposes of the Income Tax Acts;

"body of persons" means any body politic, corporate, or collegiate, and any company, partnership, fraternity, fellowship and society of persons, whether corporate or not corporate;

"business" includes farming, the promotion of dances and any trade, commerce, manufacture, or any venture or concern in the nature of trade, commerce or manufacture, and any profession or vocation, whether for profit or otherwise;

"Collector-General" means the Collector-General appointed under section 162 of the Income Tax Act, 1967;

"the customs-free airport" means the land which under the Customs-free Airport Act, 1941, for the time being constitutes the Customs-free airport;

"development" in relation to any land, means—

( a ) the construction, demolition, extension, alteration or reconstruction of any building on the land, or

( b ) the carrying out of any engineering or other operation in, on, over or under the land to adapt it for materially altered use, and "developed" shall be construed correspondingly;

"established" means having a permanent establishment;

"exempted activity" means—
(a) a delivery of immovable goods in respect of which pursuant to section 4 (6) tax is not chargeable, and

(b) a delivery of any goods or a rendering of any service of a kind specified in the First Schedule or declared by the Minister by order for the time being in force under section 6 to be an exempted activity;

"goods" means all movable and immovable objects, but does not include things in action or money and references to goods include references to both new and second-hand goods;

"harbour authority" has the meaning assigned to it by section 2 of the Harbours Act, 1946;

"hire", in relation to movable goods, includes a letting on any terms including a leasing;

"hotel" includes any guest house, holiday hostel, holiday camp, motor hotel, motel, coach hotel, motor inn, motor court, tourist court, caravan park or camping site;

"immovable goods" means land;

"inspector of taxes" means an inspector of taxes appointed under section 161 of the Income Tax Act, 1967;

"livestock" means live cattle, sheep, pigs and horses;

"local authority" has the meaning assigned to it by section 2 (2) of the Local Government Act, 1941, and includes a health board established under the Health Act, 1970;

"manufacturer" means a person who carries on in the State a business of making or assembling goods;

"the Minister" means the Minister for Finance;

"movable goods" means goods other than immovable goods;

"permanent establishment" means any fixed place of business, but does not include a place of business of an agent of a person unless the agent has and habitually exercises general authority to negotiate the terms of and make agreements on behalf of the person or has a stock of goods with which he regularly fulfils on behalf of the person agreements for the supply of goods;

"registered person" means a person who is registered in the register maintained under section 9;

"regulations" means regulations under section 32;

"rendering" in relation to a service, has the meaning assigned to it by section 5;

"residing" in relation to an individual, means resident for the purposes of the Income Tax Acts;
"second-hand" in relation to goods, means goods which have been used and are not new;

"secretary" includes such persons as are mentioned in section 207 (2) of the Income Tax Act, 1967, and section 55 (1) at the Finance Act, 1920;

"the specified day" means the day appointed by the Minister by order to be the specified day for the purposes of this Act;

"tax" means value-added tax chargeable by virtue of this Act;

"taxable goods", in relation to any delivery or importation, means goods the delivery of which is not an exempted activity;

"taxable period" means a period of two months beginning on the first day of January, March, May, July, September or November;

"taxable services" means services the rendering of which is not an exempted activity.

(2) In this Act references to moneys received by a person include references to—

(a) money lodged or credited to the account of the person in any bank, savings bank, building society, hire purchase finance concern or similar financial concern, and

(b) money, other than money referred to in paragraph (a), which, under an agreement, other than an agreement providing for discount or a price adjustment made in the ordinary course of business or an arrangement with creditors, has ceased to be due to the person, and money lodged or credited to the account of a person as aforesaid shall be deemed to have been received by the person on the date of the making of the lodgment or credit and money which has ceased to be due to a person as aforesaid shall be deemed to have been received by the person on the date of the cesser.

(3) Any reference in this Act to any other enactment shall, except so far as the context otherwise requires, be construed as a reference to that enactment as amended or extended by any subsequent enactment.

(4) In this Act—

(a) a reference to a section or Schedule is to a section or Schedule of this Act, unless it is indicated that reference to some other enactment is intended, and

(b) a reference to a subsection, paragraph or subparagraph is to the subsection, paragraph or subparagraph of the provision (including a Schedule) in which the reference occur, unless it is indicated that reference to some other provision is intended.

VALUE-ADDED TAX ACT 1972 - SECT 2
Charge of value-added tax.

2.—(1) With effect on and from the specified day a tax, to be called value-added tax, shall, subject to this Act and regulations, be charged, levied and paid—

(a) on the delivery of goods and the rendering of services delivered or rendered by an accountable person in the course of business, and

(b) on goods imported into the State.

(2) In the case of a person authorised in accordance with section 14 to treat the moneys which he has received for the rendering of taxable services or for the delivery of taxable goods and the rendering of taxable services (if any) as the consideration in respect of any such rendering or delivery, subsection (1) shall apply, in relation to any rendering of services or any delivery of goods and rendering of services in respect of which he is so authorised, as if references in that subsection to the delivery of goods or the rendering of services were references to the receipt of moneys in respect of such delivery or rendering, whether the delivery or rendering was or is made or effected before, on or after the said specified day.

VALUE-ADDED TAX ACT 1972 - SECT 3
Delivery of goods.

3.—(1) In this Act "delivery", in relation to goods, shall include—

(a) the transfer of ownership of the goods by agreement,

(b) the handing over of the goods to a person pursuant to an agreement which provides for the renting of the goods for a certain period subject to a condition that ownership of the goods shall be transferred to the person on a date not later than the date of payment of the final sum under the agreement,

(c) the handing over by a person (in this paragraph referred to as the contractor) to another person of the goods, being goods which he has developed, constructed, manufactured, produced or extracted from goods entrusted to him by that other person for the purpose of any of those operations whether or not the contractor has supplied a part of the goods used,

(d) the transfer of ownership of the goods pursuant to—

(i) their acquisition, otherwise than by agreement, by or on behalf of the State or a local authority, or

(ii) their seizure by any person acting under statutory authority,

(e) the use by an accountable person for the purposes of his business, other than as stock-in-trade (within the meaning of section 34) of its goods, being goods developed, constructed, manufactured, produced, extracted or imported by him or by another person on his behalf, and
(f) the appropriation by an accountable person for any purpose other than the purpose of his business of the goods, being goods which were delivered to him, or which were developed, constructed, manufactured, produced, extracted or imported by him in the course of business,

and cognate words shall be construed accordingly.

(2) If three or more persons enter into agreements concerning the same goods and fulfil those agreements by a direct delivery of the goods by the first person in the chain of sellers and buyers to the last buyer, then the delivery to such last buyer shall be deemed, for the purposes of this Acts, to constitute a simultaneous delivery by each seller in the chain.

(3) The sale by auction of goods, being vegetables, fruit, flowers, poultry, eggs or fish shall be deemed, for the purposes of this Act, to constitute a delivery of the goods to and simultaneously by the auctioneer.

(4) The sale of goods through a person (in this subsection referred to as the agent) who, while purporting to act on his own behalf, concludes agreements in his own name but on the instructions of and for the account of another person shall be deemed, for the purposes of this Act, to constitute a delivery of the goods to and simultaneously by the agent.

(5) (a) The transfer of ownership of goods pursuant to a contract of the kind referred to in subsection (1) (b) shall be deemed, for the purposes of this Act, not to be a delivery of the goods.

(b) The transfer of ownership of goods—

(i) as security for a loan or debt, or

(ii) where the goods are held as security for a loan or debt, upon repayment of the loan or debt, or

(iii) in connection with the transfer of a business or part thereof to another accountable person,

shall be deemed, for the purposes of this Act, not to be a delivery of the goods unless the goods are goods of a kind specified in the Fourth Schedule and the delivery of the goods is one in relation to which tax at the rate of 30.26 per cent. is chargeable.

(6) The place where goods are delivered shall be deemed, for the purposes of this Act, to be—

(a) in case the delivery of the goods requires their transportation, the place where the transportation begins, and

(b) in any other case, the place where the goods are located at the time of the delivery.
Special provisions in relation to the delivery of immovable goods.

4.—(1) (a) This section applies to immovable goods—

(i) which have been developed by or on behalf of the person delivering them, or

(ii) in respect of which the person delivering them was, or would, but for the operation of section 3 (5) (b) (iii), have been at any time entitled to claim a deduction under section 12 for any tax borne or paid in relation to a delivery or development of them.

(b) In this section "interest", in relation to immovable goods, means an estate or interest therein which, when it was created, was for a period of at least ten years but does not include a mortgage and a reference to the disposal of an interest includes a reference to the creation of an interest.

(2) Subject to section 2 (2), paragraphs (c), (d), (e) and (f) of section 3 (1), section 19 (2) and subsections (3), (4) and (5), a delivery of immovable goods shall be deemed, for the purposes of this Act, to take place if, but only if, a person having an interest in immovable goods to which this section applies disposes, as regards the whole or any part of those goods, of that interest or of an interest which derives therefrom.

(3) (a) Subject to paragraph (b), where a person having an interest in immovable goods to which this section applies surrenders possession of those goods or of any part thereof in such circumstances that the surrender does not constitute a delivery of the goods for the purposes of subsection (2), the surrender shall be deemed, for the purposes of section 3 (1) (f), to be an appropriation of the goods or of the part thereof, as the case may be, for a purpose other than the purpose of his business.

(b) This subsection shall not apply to—

(i) any such surrender of possession made in accordance with an agreement for the leasing or letting of the goods if the person surrendering possession is chargeable to tax in respect of the rent or other payment under the agreement, or

(ii) a surrender in connection with a transfer which, in accordance with section 3 (5), is declared, for the purposes of this Act, not to be a delivery.

(4) Where a person having an interest in immovable goods to which this section applies disposes, as regards the whole or any part of those goods, of an interest which derives from that interest in such circumstances that he retains the reversion on the interest disposed of, he shall, in relation to the reversion so retained, be deemed, for the purposes of section 3 (1) (f), to have made an appropriation of the goods or of the part thereof, as the case may be, for a purpose other than the purpose of his business.
(5) Where an accountable person disposes of an interest in immovable goods to which this section applies or carries out any development in relation to such immovable goods and in connection with that disposal or carrying out of development some other person who would not, apart from this subsection, be regarded as an accountable person, disposes of an interest in relation to the goods concerned—

(a) that other person shall, in relation to the disposal by him, be deemed to be an accountable person, and

(b) the disposal shall be deemed to be a delivery, made in the course of business, of goods which that other person has developed.

(6) Notwithstanding anything in this section or in section 2 tax shall not be charged on the delivery of immovable goods—

(a) in relation to which a right in favour of the person making the delivery to a deduction under section 12 in respect of any tax borne or paid on the delivery or development of the goods did not arise and would not, apart from section 3 (5) (b) (iii), have arisen, or

(b) which had been occupied before the specified day and had not been developed between that date and the date of the delivery.

(7) The provisions of section 8 (3) shall not apply in relation to a person who makes a delivery of goods to which this section applies.

VALUE-ADDED TAX ACT 1972 - SECT 5

Rendering of services.

5.—(1) In this Act the "rendering", in relation to a service, means the performance or omissaion of any act or the toleration of any situation, other than the delivery of goods.

(2) The rendering of a service by a person for the purposes of any business activity in which he engages shall, subject to regulations, be deemed, for the purposes of this Act, to be the rendering of a service in the course of business.

(3) The place where a service is rendered shall be deemed, for the purposes of this Act, to be the place where the act is performed or the situation is tolerated or, in the case of the omission of an act, the place where the person responsible for the omission resides or is established:

Provided that in the case of a service rendered by a person who, by virtue of section 8 (8), is not an accountable person to an unregistered person residing or established within the State, the following provisions shall apply if the service is rendered for the purposes of any business activities of the unregistered person carried on within the State:

(a) the service shall be deemed to be rendered at the place where the person to whom it is rendered resides or is established,
and

( b ) the person to whom the service is rendered shall, in relation the said service, be an accountable person and shall be accountable for and liable to pay the tax charged under section 2 (1) (a) in respect of such rendering.

(4) ( a ) A person who satisfies the Revenue Commissioners—

(i) that he is engaged in business.

(ii) that by virtue of section 8 (8) he is not an accountable person.

(iii) that he has suffered tax on services rendered to him within the State for the purposes of the said business, and

(iv) that the said services were not rendered to him in his capacity as agent for or otherwise on behalf of, and were not used by him in the course of rendering services to, another person residing or established within the State who, if the first-mentioned services had been rendered directly to that other person, would not be entitled to a deduction under section 12 in respect of the tax borne or paid in respect of them.

shall, subject to paragraph (b) and section 20, be entitled to be repaid the tax borne on the services.

( b ) The provisions of section 12 (3) shall apply in relation to a computation under this section of the amount of tax repayable to a person as if the person were an accountable person and the computation related to a claim for a deduction under the said section 12.

(5) ( a ) Notwithstanding anything in subsection (1), where the value of movable goods supplied under an agreement for the rendering of services exceeds two-thirds of the total consideration under the agreement for the supply of those goods and the rendering of the services, other than transport services, in relation to them, such consideration shall be deemed, for the purposes of this Act, to be referable solely to the delivery of the goods and tax shall be charged at the appropriate rate or rates specified in section 11 on the basis of any apportionment of such total consideration made in accordance with paragraph (b).

( b ) Where goods of different kinds are supplied under an agreement of the kind referred to in paragraph (a), the amount of the consideration referable to the delivery of goods of each kind shall be ascertained for the purpose of that paragraph by apportioning the total consideration in proportion to the value of the goods of each kind supplied under the agreement.

VALUE-ADDED TAX ACT 1972 - SECT 6
Exemptions.

6.—(1) Tax shall not be chargeable in respect of any exempted activity.
(2) (a) The Minister may by order declare the delivery of goods of any kind or the rendering of a service of any kind to be an exempted activity.

(b) The Minister may by order amend or revoke an order under this subsection, including an order under this paragraph.

(c) An order under this subsection shall be laid before Dáil Éireann as soon as may be after it is made and, if a resolution annuling the order is passed by Dáil Éireann within the next twenty-one days on which Dáil Éireann has sat after the order is laid before it, the order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

VALUE-ADDED TAX ACT 1972 - SECT 7
Waiver of exemption.

7.—(1) Where, but for the provisions of section 6, tax would be chargeable in respect of the rendering of any of the services specified in paragraphs (iv) and (x) of the First Schedule, a person rendering any such services may, in accordance with regulations, waive his right to exemption from tax in respect thereof. Any such waiver shall extend to all the services specified in the paragraph or paragraphs that the person renders.

(2) A waiver of exemption under subsection (1) shall have effect from the commencement of such taxable period as may be agreed between the person making the waiver and the Revenue Commissioners and shall cease to have effect at the end of the taxable period during which it is cancelled in accordance with subsection (3).

(3) Provision may be made by regulations for the cancellation, at the request of a person, of a waiver made by him under subsection (1) and for the payment by him to the Revenue Commissioners as a condition of cancellation of such sum (if any) as when added to the net total amount of tax (if any) paid by him in accordance with section 19 in relation to the rendering of services by him in the period for which the waiver had effect is equal to the amount of tax repaid to him during such period in respect of tax borne or paid in relation to the rendering of such services.

(4) Where exemption has been waived under subsection (1) in respect of the rendering of any service, tax shall be charged in relation to the person making such waiver during the period for which such waiver has effect as if the service to which the waiver applies was not specified in the First Schedule.

VALUE-ADDED TAX ACT 1972 - SECT 8
Accountable persons.

8.—(1) In this section references to a farming business or a fishing business do not include references to—

(a) the operation of a nursery or garden for the sale of produce,
(b) commercial production of poultry or eggs,

(c) fur farming, or

(d) fish farming.

(2) Subject in subsection (3), a person who, otherwise than as the employee of another person, engages in the delivery of taxable goods or the rendering of taxable services in the course of business, whether or two for profit, shall, in addition to the persons referred to in section 4 (5), be an accountable person and shall be accountable for and liable to pay the tax charged under section 2 (1) (a) in respect of such delivery or rendering. The State and a local authority shall also be deemed, for the purposes of this Act, to be accountable persons in relation to the provision by them of any of the services specified in paragraph (x) of the Second Schedule.

(3) The following persons shall not, unless they otherwise elect and then only during the period for which such election has effect, be deemed, for the purposes of this Act, to be accountable persons—

(a) a person whose deliveries of taxable goods or rendering of taxable services in the course of business consist exclusively of—

(i) deliveries of goods of a kind specified in paragraphs (i) to (iv), (vi), subparagraphs (d) and (r) of paragraph (x) and paragraphs (xv),(xxii) and (xxiii) of Part 1 of the Third Schedule which he has produced in the course of a farming business, or caught in the course fishing business,

(ii) deliveries of machinery, plant or other equipment which has been used by him in the course of a farming or a fishing business,

(iii) rendering of cultivating, fertilising, sowing, harvesting or similar agricultural services, and

(iv) deliveries of goods and rendering of services other than those referred to in subparagraphs (i) to (iii) the total consideration for which has not exceeded and is not likely to exceed £1,800 in any period consisting of six consecutive taxable periods:

(b) (i) subject to subparagraph (ii), a person for whose delivery of taxable goods and rendering of taxable services the total consideration has not exceeded and is not likely to exceed £2,000 in any taxable period,

(ii) subparagraph (i) shall apply if, but only if, not less than 90 per cent. of the total consideration referred to therein is derived from the delivery of taxable goods which the person therein referred to has imported or which have been delivered to him by other account able persons and not less than 50 per cent. of such consideration is derived from the delivery of goods and the rendering of services chargeable with tax at the rate of 5.26 per cent.;
(c) (i) subject to subparagraph (ii), a person for whose delivery of taxable goods and rendering of taxable services the total consideration has not exceeded and is not likely to exceed £1,000 in any taxable period.

(ii) subparagraph (i) shall apply if, but only if, not less than 90 per cent. of the total consideration referred to therein is derived from the delivery of taxable goods;

(d) a person, other than a person to whom paragraph (a), (b) or (c) applies, for whose delivery of taxable goods and rendering of taxable services the total consideration has not exceeded and is not likely to exceed £300 in any taxable period.

(4) Where, by virtue of subsection (3) or (6), a person has not been an accountable person and a change of circumstances occurs which continues beyond the end of the taxable period next after the taxable period or the period referred to in subsection (3) (a) (iv), as the case may be, during which such change occurs whereby he can no longer be deemed, for the purposes of this Act, not to be an accountable person by virtue of either of those subsections, he shall be deemed, for those purpose, to be an accountable person immediately after the end of the first mentioned taxable period.

(5) Provision may be made by regulation for the cancellation, at the request of a person, of an election made by him under this section and for the payment by him to the Revenue Commissioners of such a sum as a condition of cancellation as when added to the net total amount of tax (if any) paid by him in accordance with section 19 in relation to the delivery of goods or the rendering of services by him in the period for which the election had effect is equal to the amount of tax repaid to him during such period in respect of tax borne or paid in relation to the delivery of such goods or the rendering of such services.

(6) An accountable person, other than a person to whom subsection (5) applies, may, in accordance with regulations, at his request, be treated, for the purposes of this Act, as a person who is not an accountable person if—

(a) he satisfies the Revenue Commissioners that his turnover—

(i) is permanently of such a character that, in the absence of an election in that behalf, he would not be an accountable person in accordance with the provisions of subsection (3) (a), or

(ii) has fallen below and remains permanently below such amount as may be appropriate in the particular case having regard to subsection (3) (b), (3) (c) or (3) (d)

and

(b) he pays to the Revenue Commissioners such a sum as when added to the net total amount of tax (if any) paid by him in accordance with section 19 in relation to the delivery of goods or the rendering of services by him in respect of the period for which he was an accountable person is equal to the amount of tax
repaid to him during such period in respect of tax borne or paid in relation to the delivery of such goods or the rendering of such services,

and he shall be treated, for the purposes of this Act, as a person who is not an accountable person immediately after the end of the period in relation to which he provisions of this subsection are complied with by him.

(7) Where goods are supplied or services are provided by a club or other similar organisation in respect of a payment of money by any of its members, then, for the purposes of this Act—

(a) the supply of the goods shall be deemed, for the purposes of this Act, to be a delivery of the goods in the course of business, the money shall be deemed, for the said purposes, to be consideration for the delivery and the club or other organisation shall be deemed, for the said purposes, to be the person making the delivery, and

(b) the provision of the services shall be deemed, for the said purposes, to be a rendering of the services in the course of business.

(8) Notwithstanding anything in this section a person—

(a) who does not deliver taxable goods or render taxable services within the State, and

(b) who is not residing or established in the State,

shall not be an accountable person.

(9) Provision may be made by regulation whereby, if the Revenue Commissioners are satisfied that the business activities of two or more accountable persons are so interlinked that it would be expedient, in the interests of efficient administration of the tax to do so, then at the request of the accountable persons concerned—

(a) those activities may be deemed, for the purposes of this Act, to be carried on by up one at to persons and all transactions by or between such persons shall be deemed, for those purposes, to be transactions by that one person and all other rights and obligations under this Act shall be determined accordingly, and

(b) each such person may be made jointly and severally liable to comply with all the provisions of this Act and regulations (including the provisions requiring the payment of tax) that apply to those persons and subject to the penalties under this Act to which they would be subject if each such person was liable to pay to the Revenue Commissioners the whole of the tax chargeable, apart from regulations under this subsection, in respect of all such persons.

VALUE-ADDED TAX ACT 1972 - SECT 9
Registration.
9.—(1) The Revenue Commissioners shall set up and maintain a register of persons who may become or who are accountable persons and shall allot to every such person so registered a registration number and shall cancel such number if the person does not become or ceases to be an accountable person.

(2) Every person who on the appointed day or on any day thereafter would be an accountable person if tax were chargeable with effect as on and from the appointed day shall, within the period of thirty days beginning on the appointed day or on the day thereafter on which the person first becomes an accountable person or would become such a person if tax were chargeable as aforesaid, furnish in writing to the Revenue Commissioners the particulars specified in regulations as being required for the purpose of registering such person for tax.

(3) Any person who on the appointed day was registered for the purposes of turnover tax on the basis of particulars furnished in accordance with section 49 (2) of the Finance Act, 1963, shall be deemed, unless he notifies the Revenue Commissioners in writing that he does not wish to be so deemed, to have furnished the particulars required by subsection (2).

(4) In this section "the appointed day" means the day appointed by the Minister by order to be the appointed day for the purpose of this section.

VALUE-ADDED TAX ACT 1972 - SECT 10
Amount on which tax is chargeable.

10.—(1) The amount on which tax is chargeable by virtue of section 2 (1) (a) shall, subject to this section, be the total consideration which the person delivering goods or rendering services becomes entitled to receive in respect of or in relation to such delivery of goods or rendering of services, including all taxes, commissions, costs and charges whatsoever, but not including value-added tax chargeable in respect of the transaction.

(2) If the consideration referred to in subsection (1) does not consist of or does not consist wholly of an amount of money, the amount on which tax is chargeable shall, subject to subsection (6), be the total amount of money which might reasonably be expected to be charged if the consideration consisted entirely of an amount of money equal to the open market price:

Provided that in computing the total amount on which tax is chargeable as aforesaid a deduction may be made for the open market price of movable goods given in exchange or part exchange for goods of the same kind.

(3) Notwithstanding anything in subsection (1) or (2)—

(a) if for any non-business reason the actual consideration in relation to the delivery of any goods or the rendering of any services is less than that which might reasonably be expected to be received if the consideration were an amount equal to the open
market price or there is no consideration, the amount on which tax is chargeable shall be the open market price,

(b) if the consideration actually received exceeds the amount which the person delivering the goods or rendering the services was entitled to receive, the amount on which tax is chargeable shall be the amount actually received, excluding value-added tax chargeable in respect of the transaction, and

(c) if, in a case not coming within paragraph (a), the consideration actually received in relation to the delivery of any goods or the rendering of any services is less than the amount on which tax is chargeable or no consideration is actually received, such relief may be given by repayment or otherwise in respect of the deficiency as may be provided for by regulation.

(4) The amount on which tax is chargeable in relation to deliveries referred to in paragraphs (d) (ii), (e) and (f) of section 3 (1) shall be the cost to the person making the delivery of acquiring or producing the goods excluding the tax which would be deductible under section 12 if the deliveries in question were made in the course of business.

(5) The amount on which tax is chargeable in respect of the rendering of services referred to in section 5 (2) shall be the cost, excluding tax, of providing the services.

(6) Notwithstanding anything in subsection (2), if the consideration for the delivery of any goods or the rendering of any services consists solely of the surrender of stamps, coupons or other tokens, and the goods or services are of a kind which the person to whom the stamps, coupons or other tokens are surrendered does not deliver or render except in relation to the operation of a scheme under which the said surrender is made, the amount on which tax is chargeable shall be the cost, excluding tax, to the person aforesaid of producing or acquiring the goods or rendering the services, as the case may be.

(7) The amount on which tax is chargeable by virtue of section 2 (1) (a) on the delivery of livestock shall be 19.20 per cent. of the total consideration referred to in this subsection (1).

(8) On the delivery of immovable goods, other than deliveries to which section 4 (6) relates, and on the rendering of services consisting of the development of immovable goods, including the installation of fixtures, or the maintenance and repair of those goods—

(a) the value of any interest in the goods disposed of in connection with the delivery thereof or the rendering of services as aforesaid, shall be included in the consideration.

(b) if the value of movable goods supplied in pursuance of the agreement for making the delivery aforesaid or rendering any of the services aforesaid does not exceed two-thirds of the total consideration referred to in subsection (1), the amount on which tax is chargeable shall be 60 per cent. of such total consideration,
and

(c) (i) if the value of movable goods supplied under the agreement aforesaid under two-thirds of the total consideration, such consideration shall be deemed, for the purposes of this Act, to be referable solely to the delivery of such goods and tax shall be charged at the appropriate rate or rates specified in section 11 on the basis of any apportionment of such total consideration made in accordance with subparagraph (ii), and

(ii) where goods of different kinds are supplied under the agreement referred to in subparagraph (i), the amount of the consideration referable to the delivery of goods of each such kind shall be ascertained in the manner specified in section 5 (5) (b).

(9) (a) The value of any interest in immovable goods shall be the open market price of such interest.

(b) In this section—

"interest", in relation to immovable goods, and "disposal", in relation to any such interest, shall be construed in accordance with section 4 (1), and

"the open market price", in relation to the delivery of any goods or the rendering of any services, means the price, excluding tax, which the goods might reasonably be expected to fetch or which might reasonably be expected to be charged for the services if sold or rendered in the open market at the time of the event in question.

VALUE-ADDED TAX ACT 1972 - SECT 11
Rates of tax.

11.—(1) Tax shall, subject to subsection (2), be charged at whichever of the following rates is appropriate in any particular case—

(a) 5·26 per cent. of the appropriate amount of any consideration, other than consideration to which paragraph (b) applies, which relates to the delivery of goods or the rendering of services of a kind specified in the Third Schedule,

(b) 11·11 per cent. of the appropriate amount of any consideration which relates to the promotion of dances and the delivery (if any) of goods of a kind specified in the Third Schedule and the rendering (if any) of services which but for this paragraph would be chargeable at the rate of 5·26 per cent. delivered or rendered in connection with dances, where payment of the consideration for such delivery or rendering is included in the consideration in respect of admission to the dance or is a condition of admission,

(c) 30·26 per cent. of the appropriate amount of any consideration which relates to the delivery of goods of a kind specified in the Fourth Schedule,
(d) zero per cent. of the appropriate amount of any consideration which relates to the delivery of any goods in the circumstances specified in paragraph (i) or (v) of the Second Schedule or the delivery of goods of a kind specified in paragraphs (vi) to (viii) of that Schedule or the rendering of services of a kind specified in that Schedule, and

(e) 16.37 per cent. of the appropriate amount of any consideration which relates to the delivery of any other goods or the rendering of any other services.

(2) Where goods which are of a kind specified in the Fourth Schedule and which—

(a) were imported, or sold in the State, before the specified day in such circumstances that wholesale tax was chargeable or would have been chargeable if that tax had been in force on the date of the importation or sale, or

(b) were imported or delivered on any previous occasion on or after that date in such circumstances that tax at the rate of 30.26 per cent. was chargeable in relation to such importation or delivery,

are delivered within the State on or after the specified day by a person other than a manufacturer of goods of the kind so delivered, tax shall be charged at the rate of 5.26 per cent. of the appropriate amount of the consideration for such delivery.

(3) Subject to sections 5 (5) and 10 (8) (c), where—

(a) goods of different kinds or services of different kinds or goods, whether or not of different kinds, and services, whether or not of different kinds, are delivered, or rendered, or delivered and rendered, for a consideration that is referable to the transaction as a whole and not separately to the different kinds of goods or goods and services, and

(b) but for this subsection, tax would fall to be charged at two or more rates in respect of the transaction,

tax shall be chargeable in respect of the transaction at the rate which is the higher or highest rate that, but for this subsection, would be chargeable in relation to any of the goods or services, as the case may be.

(4) Where goods for the manufacture of which materials have been supplied by or on behalf of any person are delivered by the manufacturer to that person and the rate of tax chargeable in relation to the delivery of the goods exceeds that chargeable in relation to the delivery of the materials, the person who delivers the goods shall be liable, in addition to any other liability imposed on him by this Act, to pay tax on the value of the materials supplied to him, at a rate equivalent to the difference between the two aforementioned rates.

(5) Where, in relation to an agreement of the kind referred to in
section 3 (1) (b), the accountable person in respect of the tax chargeable on any portion of the consideration is a person other than the person who delivered the goods to which the agreement relates, the rate of tax at which the said portion of the consideration shall be chargeable shall be the rate applicable to the delivery of the goods in question.

(6) Where immovable goods consisting of machinery or business installations are let separately from other immovable goods of which they form part, of tax shall be chargeable in respect of the transaction at the rate which would be chargeable if it were a hiring of movable goods of the same kind.

(7) The following provisions shall have effect for the purposes of subsection (1) (b):

(a) sections 8 (3) and 14 shall not apply to a person in so far as he is chargeable with tax at the rate specified in the said subsection (1) (b);

(b) the "appropriate amount of any consideration" shall be the total amount of money, excluding tax, received or receivable from persons admitted to a dance in respect of admission, together with, in case goods are delivered or services are rendered, or both goods are delivered and services are rendered, in connection with the dance, and payment of the consideration therefor is a condition of admission and is not included in the consideration in respect of admission, the total amount of money received or receivable in respect thereof;

(c) every person who intends to promote a dance or a series of dances shall notify the Revenue Commissioners in accordance with regulations of his intention to do so:

(d) the proprietor of any premises shall not promote a dance therein, or allow a dance to be promoted therein by any other person, unless he has received notice from the Revenue Commissioners that they have been notified in accordance with paragraph (c);

(e) paragraphs (a) to (d) and subsection (1) (b) shall not apply in any case in which the number of persons to be admitted to the dance is limited to one hundred and the consideration for admission does not exceed twenty new pence.

(8) (a) The Minister may by order declare that the rate at which tax shall be charged on the delivery or the importation of goods of any kind, or on the rendering of services of any kind, shall be a rate specified in subsection (1) which is lower than the rate at which, but for the order, tax would be charged.

(b) The Minister may by order amend or revoke an order under this subsection, including an order under this paragraph.

(c) An order under this subsection shall be laid before Dáil Éireann as soon as may be after it has been made and, if a resolution annulling the order is passed by Dáil Éireann within the next twenty-one days on which Dáil Éireann has sat after the order
is laid before it, the order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

(9) Subject to subsection (7), in this section "appropriate amount of any consideration" means the amount, as ascertained in accordance with section 10, on which tax is chargeable.

VALUE-ADDED TAX ACT 1972 - SECT 12
Deduction for tax borne or paid.

12.—(1) In computing the amount of tax payable by an accountable person in respect of any taxable period there may be deducted—

( a ) the tax charged to him during such period by other accountable persons by means of invoices, prepared in the manner prescribed by regulations, in respect of deliveries of goods made or services rendered to him,

( b ) the tax charged to him during such period by means of invoices, prepared in the manner prescribed by regulations and issued by persons authorised in accordance with section 13 to issue such invoices, in respect of deliveries of goods made or services rendered to him,

( c ) the tax paid by him during such period in respect of goods imported by him,

( d ) the tax chargeable during such period in respect of goods used for the purposes of his business and treated as delivered in accordance with section 3 (1) (e), and

( e ) the tax chargeable during such period in respect of services rendered by him for the purposes of his own business and deemed under section 5 (2), for the purposes of this Act, to be rendered in the course of business:

Provided that, in relation to the delivery or importation of any goods of a kind specified in the Fourth Schedule, the amount deductible under this section by a person, other than a manufacturer of goods of the kind so delivered or imported, shall not exceed a sum representing, in the case of delivery of such goods to him, 5·26 per cent. of the consideration payable by him, exclusive of the tax payable in respect of the delivery by the person making the delivery or, in the case of an importation, 5·26 per cent. of the value of the goods calculated in accordance with section 15 (4).

(2) If, in relation to any taxable period, the total amount deductible under this section exceeds the amount which, but for this section, would be payable in respect of such period, the excess shall be repaid to the accountable person.

(3) Notwithstanding anything in subsection (1), a deduction of tax shall not be made if, and to the extent that, such tax relates to—
(a) the provision of food, drink, accommodation or other personal services for the accountable person, his agents or employees,

(b) entertainment expenses incurred by the accountable person, his agents or employees,

(c) the acquisition (including hiring) of motor vehicles of a kind specified in the Fourth Schedule otherwise than as stock-in-trade (within the meaning of section 34) or for the purposes of a business which consists in whole or part of the hiring of such vehicles,

(d) the purchase of petrol otherwise than as stock-in-trade (within the meaning of the said section 34),

(e) any activity of the accountable person which is either an exempted activity or is outside the scope of his business.

(4) Any necessary apportionment between tax which may be deducted in accordance with this section and tax which may not be deducted shall be made in accordance with regulations.

VALUE-ADDED TAX ACT 1972 - SECT 13
Special provisions for tax invoiced by farmers and fishermen.

13.—(1) Subject to subsection (2), where a person who carries on the business of farming or fishing and—

(a) who is not an accountable person under the provisions of section 8 (3) (a), and

(b) who is not an accountable person by election,

delivers goods or renders services to an accountable person, the first-mentioned person shall, subject to section 17 (2), issue to the accountable person an invoice, and the accountable person shall be entitled to treat as tax deductible under section 12 an amount equal to 1 per cent. of the consideration stated in the invoice, including any tax stated separately therein.

(2) Subsection (1) shall apply if, but only if—

(a) the goods in question are goods of a kind specified in subparagraph (i) or (ii) of section 8 (3) (a) or the services in question are services of a kind specified in subparagraph (iii) of the said section 8 (3) (a), and

(b) a deduction could have been claimed under section 12 by the accountable person if such goods or services had been delivered or rendered to him by another accountable person and an invoice charging the appropriate tax had been issued in accordance with regulations.

(3) (a) The Minister may by order vary the percentage of consideration which may, in accordance with subsection (1), be treated as tax deductible under section 12 and may by order make corresponding variations in the percentage of total consideration
specified in section 10 (7) on which tax is chargeable on the
delivery of livestock and in the percentage of value specified in
section 15 (4) (b) on which tax is chargeable on the importation
of livestock.

( b ) The Minister may by order amend or revoke an order under
this subsection, including this paragraph,

( c ) An order under this subsection shall be laid before Dáil
Éireann as soon as may be after it has been made and, if a
resolution annulling the order is passed by Dáil Éireann within the
next twenty-one days on which Dáil Éireann has sat after the order
is laid before it, the order shall be annulled accordingly, but
without prejudice to the validity of anything previously done
thereunder.

(4) For the purposes of this section "farming or fishing" does not
include—

( a ) the operation of a nursery or garden for the sale of
produce
( b ) commercial production of poultry or eggs,
( c ) fur farming, or
( d ) fish farming,

by a person other than a person to whom paragraph (c) or (d) of
section 8 (3) applies.

VALUE-ADDED TAX ACT 1972 - SECT 14
Payment based on cash receipts.

14.—(1) ( a ) A person who satisfies the Revenue Commissioners
that, taking one taxable period with another, he derives not less
than 90 per cent of the total amount on which, but for this
section, tax payable by him would be chargeable by virtue of
section 2 (1) (a), from the delivery of taxable goods to persons
who are not registered persons or the rendering of taxable services
to such persons, may, in accordance with regulations, be authorised
to treat the moneys which he has received in respect of the
delivery of taxable goods or rendering of taxable services as the
consideration in respect of such delivery at goods or rendering of
services and, during the period during which he is so authorised,
references in this Act to consideration shall, in relation to the
person so authorised, be construed, for the purposes of section 10
(1) as references to moneys which he has actually received.

( b ) A person, other than a person to whom paragraph (a)
applies, may, in accordance with regulations, be authorised to treat
the moneys which he has received in respect of the rendering of
taxable services as the consideration for the rendering of such
services, and during the period during which he is so authorised,
references in this Act to consideration shall, in relation to
services rendered by the person so authorised, be construed, for the
purposes of section 10 (1), as references to moneys which he has
actually received.

(2) Where a person, who for any period of time is authorised under subsection (1) to treat the moneys which he has received for the delivery of goods or the rendering of services as the consideration for such delivery or rendering, ceases to be so authorised or ceases to be an accountable person, his liability for the taxable period in which the cesser occurs shall, in accordance with regulations, be adjusted by reference to the amounts, if any, due to him at the commencement and end of that period of time in respect of such deliveries and such rendering of services.

VALUE-ADDED TAX ACT 1972 - SECT 15
Charge of tax on imported goods.

15.—(1) Subject to subsection (2), sections 3 to 10, 12, 14, 16 to 19, 21 to 26, 32 to 37, 39, 40 and 42 shall not apply in tax provided for by section 2 (1) (b) and, as an and from the specified day that tax shall be charged—

(a) on goods of a kind specified in Part I of the Third Schedule at the rate of 5·26 per cent. of the value of the goods,

(b) on goods of a kind specified in Fourth Schedule at the rate of 30·26 per cent. of the value of the goods, and

(c) on all other goods at the rate of 16·37 per cent. of the value of the goods.

(2) (a) Subject to paragraph (b), tax as aforesaid shall not be charged on—

(i) goods imported by a registered person for the purposes of his business, or

(ii) goods of a kind specified in paragraphs (vi) to (viii) of the Second Schedule or the delivery of which would be an exempted activity.

(b) Where a person imports goods of a kind specified in the Fourth Schedule, paragraph (a) shall not apply in relation to the goods unless the importer is a manufacturer of goods of the kind imported.

(3) Subject to the foregoing provisions of this section, the provisions of the Customs Consolidation Act, 1876, and the enactments amending that Act and other enactments relating to customs (but excluding section 11 of the Finance (Miscellaneous Provisions) Act, 1958), shall apply to tax referred to in this section as if it were a duty of customs:

Provided however that section 6 of the customs and Inland Revenue Act, 1879, and section 25 (2) of the Finance Act, 1933, shall so apply only in relation to goods which are being reimported by the person who exports them.

(4) (a) Subject to paragraph (b), the value of any goods for
the purpose of this section shall be their value as ascertained in accordance with section 15 of, and the Third Schedule to, the Finance Act, 1952, increased by the amount of any customs duty payable thereon.

( b ) The value of livestock for the purposes of this section shall be 19·20 per cent. of their value as ascertained in accordance with paragraph (a).

VALUE-ADDED TAX ACT 1972 - SECT 16
Duty to keep records.

16.—(1) Every accountable person shall, in accordance with regulations, keep full and true records of all transactions which affect or may affect his liability to tax.

(2) Every person, other than an accountable person, who delivers goods in the course of business or renders services in the course of business shall keep all invoices issued to him in connection with the delivery of goods or the rendering of services to him for the purpose of such business.

(3) Records and invoices kept by a person pursuant to this section and any books, credit notes, debit notes, receipts, accounts, vouchers, bank statements or other documents whatsoever which relate to the delivery of goods by the person or the rendering of services by the person and are in the power, possession or procurement of the person and, in the case of any such book, invoice, credit note, debit note, receipt, account, voucher or other document which has been issued by the person to another person, any copy thereof which is in the power, possession or procurement of the person shall be retained in his power, possession or procurement for a period of six years from the date of the latest transaction to which the records or invoices or any of the other documents relate: Provided that this section shall not require the retention of records or invoices or any of the other documents in respect of which the Revenue Commissioners notify the person concerned that retention is not required, nor shall it apply to the books and papers of a company which have been disposed of in accordance with section 305 (1) of the Companies Act, 1963.

VALUE-ADDED TAX ACT 1972 - SECT 17
Invoices.

17.—(1) An accountable person who delivers goods or renders services to another accountable person in such circumstances that tax is chargeable shall issue to that other accountable person in respect of each such delivery of goods or rendering of services an invoice in such form and containing such particulars as may be specified by regulations.

(2) A person who in accordance with section 13 (1) is required to issue an invoice in respect of the delivery of goods or the rendering of services to an accountable person shall, in respect of each delivery of goods or rendering of services of a kind specified
in section 13 (2), issue an invoice in the form and containing such particulars as may be specified by regulations if, but only if, the following conditions are fulfilled:

(a) the issue of an invoice is requested by the accountable person,

(b) the accountable person supplies the form for the purpose of the invoice and enters the appropriate particulars thereon, and

(c) the accountable person gives to the person by whom the goods are delivered or the services are rendered a copy of the invoice.

(3) Where, subsequent to the issue of an invoice by a person to an accountable person in accordance with subsection (1), the consideration as stated in the invoice is increased or reduced, or a discount is allowed, whichever of the following provisions is appropriate shall have effect:

(a) if the consideration is increased, the person shall issue to the accountable person another invoice in such form and containing such particulars as may be specified by regulations in respect of such increase,

(b) if the consideration is reduced or a discount is allowed, the person shall issue to the accountable person a document (in this Act referred to as a credit note) containing particulars of the reduction or discount in such form and containing such other particulars as may be specified by regulations, and the amount which the accountable person may deduct under section 12 shall, in accordance with regulations, be reduced by the amount of tax shown on the credit note.

(4) Where, subsequent to the issue by a person to an accountable person of an invoice in accordance with subsection (2), the consideration as stated on the invoice is increased or reduced, or a discount is allowed, whichever of the following provisions is appropriate shall have effect:

(a) if the consideration is increased and the conditions specified in subsection (2) are fulfilled in relation to the invoice hereinafter mentioned, the person shall issue to the accountable person another invoice in respect of the increase in such form and containing such particulars as may be specified by regulations, and

(b) if the consideration is reduced or a discount is allowed, the accountable person shall amend the invoice by reducing the consideration stated therein by the amount of the reduction or discount and by making, in accordance with regulations, a corresponding reduction in the amount deductible under section 12.

(5) If an accountable person issues an invoice stating a greater amount of tax than that properly attributable to the consideration stated therein, or issues a credit note stating a lesser amount of tax than that properly attributable to the reduction in consideration or the discount stated therein, he shall be liable to pay to the
Revenue Commissioners the excess amount of tax stated in the invoice or the amount of the deficiency of tax stated in the credit note.

(6) A person who is not a registered person and who, otherwise than as required by section 13, issues an invoice stating an amount of tax shall, in relation to the amount of tax stated, be deemed, for the purposes of this Act, to be an accountable person and shall be liable to pay the amount to the Revenue Commissioners.

(7) An invoice or credit note shall be issued within such time after the date of delivering goods or rendering services as may be specified by regulations and an amendment of an invoice pursuant to subsection (4) (b) shall be effected within such time as may be specified by regulations.

(8) Notwithstanding anything in subsection (7), where payment for the delivery of goods or the rendering of services is made to a person, either in full or by instalments, before the delivery or rendering is completed, the person shall issue an invoice in accordance with subsection (1) or subsection (2), as may be appropriate, within such time after the date of actual receipt of the full payment or the instalment as may be specified by regulations.

(9) (a) Notwithstanding anything in subsection (3), where, subsequent to the issue to a registered person of an invoice in accordance with subsection (1), the consideration stated in the invoice is reduced or a discount is allowed in such circumstances that, by agreement between the persons concerned, the amount of tax stated in the invoice is unaltered, paragraph (b) of the said subsection (3) shall not apply in relation to the person by whom the invoice was issued.

(b) In a case to which paragraph (a) applies—

(i) the reduction or discount concerned shall not be taken into account in computing the liability to tax of the person making the reduction or allowing the discount,

(ii) subsection (5) shall not apply, and

(iii) the amount which the person in whose favour the reduction or discount is made or allowed may deduct in respect of the relevant transaction under section 12 shall not be reduced.

(10) Where—

(a) goods are delivered or services are rendered to a registered person by another registered person or goods or services of a kind specified in section 13 (2) are delivered or rendered to such a person by a person who is not a registered person but who is required under section 13 (1) to issue an invoice to a registered person, and

(b) the person to whom the goods are delivered or the services are rendered issues to the other person, before the date on which an invoice is issued by that other person, a document (in this Act
referred to as a settlement voucher) in such form and containing such particulars as may be specified by regulations, then, for the purposes of this Act—

(i) the person who issues the settlement voucher shall, if the person to whom it is issued accepts it, be deemed to have received from the person by whom the voucher was accepted an invoice containing the particulars set out in the voucher, and

(ii) the person to whom the settlement voucher is issued shall, if he accepts it, be deemed to have issued to the person to whom the voucher was received an invoice containing the particulars set out in the voucher.

(11) Where a person who is entitled to receive a credit note under subsection (3) (b) from another person issues to that other person, before the date on which a credit note is issued by that other person, a document (in this subsection referred to as a debit note) in such form and containing such particulars as may be specified by regulations, then, for the purposes of this Act—

(a) the person who issues the debit note shall, if the person to whom it is issued accepts it, be deemed to have received from the person by whom the note was accepted a credit note containing the particulars set out in such debit note, and

(b) the person to whom such debit note is issued shall, if he accepts it, be deemed to have issued to the person from whom the debit note was received a credit note containing the particulars set out in such debit note.

(12) (a) An accountable person shall—

(i) if requested in writing by another person and if the request states that the other person is entitled to repayment of tax under section 20 (3), give to that other person in writing the particulars of the amount at tax chargeable to the accountable person in respect of the delivery by him of the goods specified in the request or of the rendering by him of the services so specified,

(ii) if requested in writing by another person and if the request states that the other person is entitled to repayment of tax under section 5 (4), give to that other person in writing the particulars specified in regulations for the purposes of subsection (1) in respect of the services rendered by the accountable person to that other person that are specified in the request, and

(iii) if requested in writing by another person and if the request states that the other person is entitled to repayment of tax under section 20 (2), give to that other person in writing the particulars of the amount of tax chargeable to the accountable person in respect of the delivery by him of the radio broadcasting reception apparatus and parts thereof that are specified in the request.

(b) A request under paragraph (a) shall be complied with by
the person to whom it is given within thirty days after the date on which the request is received by him.

VALUE-ADDED TAX ACT 1972 - SECT 18
Inspection and removal of records.

18.—(1) An authorised officer may, for the purpose of making any enquiry which he considers necessary in relation to liability to tax of any person, enter any premises in which the officer has reason to believe that such person is carrying on business and the officer may request the production of, search for and inspect any books, invoices, credit notes, debit notes, receipts, accounts, bank statements vouchers or other documents whatsoever relating to the delivery of goods or the rendering of services and may remove and retain any such books, invoices credit notes, debit notes, receipts, accounts, vouchers bank statements or other documents for such pedal as may be reasonable for their examination or for the purpose of any proceedings for the recovery of a penalty under this Act.

(2) Upon request made by an authorised officer at any premises in which a person carries on business, the person, or any person employed by him, shall produce to the authorised officer all books, invoices, credit notes, debit notes, receipts, accounts, vouchers, bank statements or other documents whatsoever relating to the said business which may be in the power, possession or procurement of the person to whom the request is made and shall permit the officer to inspect and remove any documents so produced.

(3) A person shall not wilfully obstruct or delay an authorised officer in the exercise of his powers under this section.

(4) Where, in pursuance of this section, an authorised officer enters any premises, carries out any search or requests production of any documents, he shall, on request, show his authorisation for the purpose of this section to the person concerned.

(5) In this section "authorised officer" means an officer of the Revenue Commissioners authorised by them in writing for the purposes of this section.

VALUE-ADDED TAX ACT 1972 - SECT 19
Tax due and payable.

19.—(1) Tax chargeable under section 2 (1) (a) shall be due—

( a ) in case an invoice is required under section 17 to be issued, at the time of issue of the invoice, or if the invoice is not issued in due time, upon the expiration of the period within which the invoice should have been issued;

( b ) in case a person is liable under subsection (5) or (6) of section 17 to pay an amount of tax by reference to an invoice or credit note issued by him, at the time of issue of such invoice or credit note, and

( c ) in any other case, at the time the goods are delivered or the services are rendered:
Provided that in relation to any delivery of taxable goods or rendering of taxable services in respect of which the moneys received are authorised in accordance with section 14 to be treated as the consideration for such delivery or rendering—

(i) paragraph (a) shall not apply; and

(ii) the tax chargeable in relation to the delivery of goods or the rendering of services to other persons shall be due when the moneys in respect of such transactions are received.

(2) Notwithstanding anything in this Act, the tax chargeable under section 2 (1) (a) or the relevant part thereof, shall fall due not later than the time when the amount in respect of which it is payable has been received either in full or in part and where the amount is received in full or in part before the delivery of the goods or the rendering of the service to which it relates, a delivery or rendering for a consideration equal to the amount received of such part of the goods or services as is equal in value to the amount received, shall be deemed, for the purposes of this Act, to have taken place at the time of such receipt.

(3) Within nine days immediately after the tenth day of the month immediately following a taxable period, an accountable person shall furnish to the Collector-General a true and correct return prepared in accordance with regulations of the amount of tax which became due under section 2 (1) (a) by him during the taxable period and the amount, if any, which may be deducted in accordance with section 12 in computing the amount of tax payable by him in respect of such taxable period and shall at the same time remit to the Collector-General the amount of tax, if any, payable by him in respect of such taxable period.

VALUE-ADDED TAX ACT 1972 - SECT 20
Refund of tax.

20.—(1) Where, on a claim made in accordance with regulations, it is shown to the satisfaction of the Revenue Commissioners that, in relation to any taxable period, the amount of tax actually paid to the Collector-General in accordance with section 19 together with the amount of tax which qualified for deduction under section 12 exceeds the tax, if any, which would, properly be payable if no deduction were made under the said section 12, they may refund the excess and may include any interest which has been paid under section 21 in the amount refunded.

(2) Notwithstanding anything in this Act, a refund of the tax paid in respect of radio broadcasting reception apparatus and parts thereof belonging to an institution or society may be made to the institution or society if, but only if—

(a) in the opinion of the Revenue Commissioners, it has for its primary object the amelioration of the lot of blind persons, and

(b) it shows, to the satisfaction of the Revenue Commissioners, that the goods in question are intended for the use of blind
persons.

(3) (a) The Minister may by order provide that a person who fulfils to the satisfaction of the Revenue Commissioners such conditions as may be specified in the order in relation to the delivery to such person of goods of a kind specified in the order or the rendering to him of services of a kind so specified shall be entitled to be repaid so much, as is specified in the order, of any tax borne or paid by him in relation to such delivery or rendering as does not qualify for deduction under section 12 in computing his liability to tax.

(b) The Minister may by order amend or revoke an order under this subsection, including an order under this paragraph.

(c) An order under this subsection shall be laid before Dáil Éireann as soon as may be after it is made and, if a resolution annulling the order is passed by Dáil Éireann within the next twenty-one days on which Dáil Éireann has sat after the order is laid before it, the order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

(4) No refund shall be made under this section or under section 5 (4) unless the claim is made within the period of ten years from the end of the taxable period to which the claim relates.

VALUE-ADDED TAX ACT 1972 - SECT 21

Interest.

21.—(1) Where any amount of tax becomes payable under section 19 (3) and is not paid, simple interest on the amount shall be paid by the accountable person, and such interest shall be calculated from the date on which the amount became payable and at a rate of 1 per cent. for each month or part of a month during which the amount remains unpaid:

Provided that if the amount of the interest as so calculated is less than £5, the amount of interest payable shall be £5.

(2) Subsection (1) shall apply—

(a) to tax recoverable by virtue of a notice under section 22 as if the tax were tax which the person was liable to pay for the respective taxable period or periods comprised in the notice, and

(b) to tax recoverable by virtue of a notice under section 23 as if the tax were tax which the person was liable to pay for the taxable period during which the period of fourteen days from the date of the service of the notice expired or the appeal provided for in that section was determined by agreement or otherwise, whichever taxable period is the later.

VALUE-ADDED TAX ACT 1972 - SECT 22

Estimation of tax due for a taxable period.

22.—(1) If within the time prescribed by section 19 (3) an
accountable person fails to furnish in accordance with the relevant regulation a return of the tax payable by him in respect of any taxable period, then, without prejudice to any other action which may be taken, the Revenue Commissioners may, in accordance with regulations, but subject to section 30, estimate the amount of tax payable by him in respect of that taxable period and serve notice on him of the amount estimated.

(2) Where a notice is served under subsection (1) on a person, the following provisions shall apply:

(a) the person may, if he claims that he is not an accountable person, by giving notice in writing to the Revenue Commissioners within the period of twenty-one days from the date of the service of the notice, require the claim to be referred for decision to the Appeal Commissioners and their decision shall, subject to section 25, be final and conclusive,

(b) on the expiration of the said period, if no such claim is required to be so referred, or if such a claim is required to be so referred, on final determination against the claim, the estimated tax specified in the notice shall be recoverable in the same manner and by the like proceedings as if the person had furnished, within the prescribed period, a true and correct return, in accordance with regulations, for the taxable period to which the estimate relates, showing as due by him such estimated tax.

(c) if at any time after the service of the notice the person furnishes a return, in accordance with regulations, in respect of the taxable period specified in the notice and pays tax in accordance with the return, together with any interest and costs which may have been incurred in connection with the default, the notice shall, subject to paragraph (d), stand discharged and any excess of tax which may have been paid shall be repaid.

(d) where action for the recovery of tax specified in a notice under subsection (1), being action by way of the institution of proceedings in any court or the issue of a certificate under section 485 of the income Tax Act, 1967, has been taken, paragraph (c) shall not, unless the Revenue Commissioners otherwise direct, apply in relation to that notice until the said action has been completed.

(3) A notice given by the Revenue Commissioners under subsection (1) may extend to two or more taxable periods.

VALUE-ADDED TAX ACT 1972 - SECT 23
Estimation of tax due for any period.

23.—(1) Where the Revenue Commissioners have reason to believe that the total amount of tax payable by an accountable person, in relation to any period consisting of one taxable period or of two or more consecutive taxable periods, was greater than the total amount of tax (if any) paid by him in relation to that period, then, without prejudice to any other action which may be taken, they may, in accordance with regulations but subject to section 30, make an estimate in one sum of the total amount of tax which in
their opinion should have been paid in respect of the taxable period or periods comprised in such period and may serve a notice on the person specifying—

(a) the total amount of tax so estimated.

(b) the total amount of tax (if any) paid by the person in relation to the said period, and

(c) the balance of tax remaining unpaid.

(2) Where notice is served on an accountable person under subsection (1), the following provisions shall apply:

(a) the person may, if he claims that the total amount of tax or the balance of tax remaining unpaid is excessive, on giving notice in writing to the Revenue Commissioners within the period of twenty-one days from the date of the service of the notice, appeal to the Appeal Commissioners,

(b) on the expiration of the said period, if no notice of appeal is received or, if notice of appeal is received, on determination of the appeal by agreement or otherwise, the balance of tax remaining unpaid as specified in the notice or the amended balance of tax as determined in relation to the appeal shall become due and payable as if the tax were tax which the person was liable to pay for the taxable period during which the period of fourteen days from the date of the service of the notice under subsection (1) expired or the appeal was determined by agreement or otherwise, whichever taxable period is the later.

VALUE-ADDED TAX ACT 1972 - SECT 24

Recovery of tax.

24.—(1) (a) Without prejudice to any other mode of recovery, the provisions of any enactment relating to the recovery of income tax and the provisions of any rule of court so relating shall apply to the recovery of any tax payable in accordance with this Act and the regulations thereunder as they apply in relation to the recovery of income tax.

(b) In particular and without prejudice to the generality of paragraph (a), that paragraph applies the provisions of sections 480 of the Income Tax Act, 1967.

(c) Provisions as applied by this section shall so apply subject to any modifications specified by regulations under this Act.

(2) In proceedings instituted under this section or any regulations for the recovery of any amount of tax—

(a) a certificate signed by an officer of the Revenue Commissioners which certifies that a stated amount of tax is due and payable by the defendant shall be evidence, until the contrary is proved, that that amount is so due and payable, and

(b) a certificate certifying as aforesaid and purporting to be
signed by an officer of the Revenue Commissioners may be tendered in evidence without proof and shall be deemed, until the contrary is proved, to have been signed by an officer of the Revenue Commissioners.

(3) Any reference in the foregoing subsections to an amount at tax includes a reference to interest payable in the case in question under section 21.

(4) Subject to this section, the rules of the court concerned for the time being applicable to civil proceedings shall apply to proceedings by virtue of this section or any regulation under this Act.

(5) Where an order which was made before the passing of this Act under section 12 of the Court Officers Act, 1945, contains a reference to levy under a certificate issued under section 485 of the Income Tax Act, 1967, that reference shall be construed as including a reference to levy under a certificate issued under the said section 485 as extended by this section.

VALUE-ADDED TAX ACT 1972 - SECT 25
Appeals.

25.—(1) Any person aggrieved by a determination of the Revenue Commissioners in relation to—

( a ) a liability to tax under subsection (5) or (6) of section 17,

( b ) a charge of tax in accordance with regulations, or

( c ) a claim for repayment of tax,

against which an appeal to the Appeal Commissioners is not otherwise provided for under this Act may, on giving notice in writing to the Revenue Commissioners within twenty-one days after the notification to the person aggrieved of the determination, appeal to the Appeal Commissioners.

(2) The provisions of the Income Tax Acts relating to—

( a ) the appointment of times and places for the hearing of appeals;

( b ) the giving of notice to each person who has given notice of appeal of the time and place appointed for the hearing of his appeal;

( c ) the determination of an appeal by agreement between the appellant and an inspector of taxes or other officer appointed by the Revenue Commissioners in that behalf;

( d ) the determination of an appeal by the appellant giving notice of his intention not to proceed with the appeal;

( e ) the hearing and determination of an appeal by the Appeal
Commissioners, including the hearing and determination of an appeal by one Appeal Commissioner;

( f ) the determination of an appeal through the neglect or refusal of a person who has given notice of appeal to attend before the Appeal Commissioners at the time and place appointed;

( g ) the extension of the time for giving notice of appeal, and the readmission of appeals by the Appeal Commissioners;

( h ) the rehearing of an appeal by a judge of the Circuit Court and the statement of a case for the opinion of the High Court on a point of law;

( i ) the payment of tax in accordance with the determination of the Appeal Commissioners notwithstanding that an appeal is required to be reheard by a judge of the Circuit Court or that a case for the opinion of the High Court on a point of law has been required to be stated or is pending;

( j ) the payment of tax which is agreed not to be in dispute in relation to an appeal; and

( k ) the procedures for appeal,

shall, with any necessary modifications, apply to a claim under section 22 or an appeal under section 23 or this section as if the claim or appeal were an appeal against an assessment to income tax.

VALUE-ADDED TAX ACT 1972 - SECT 26

Penalties generally.

26.—(1) A person who does not comply with section 9 (2), 11 (7), 13, 16, 17, 18 or 19 or any provision of regulations in regard to any matter to which the foregoing sections relate shall be liable to a penalty of £20, together with, in the case of a continuing non-compliance, a penalty of the like amount for every day on which the non-compliance is continued.

(2) A person who is not a registered person and who, on or alter the specified day, otherwise than under and in accordance with section 13, issues an invoice in which an amount of tax is stated shall be liable to a penalty of £20.

(3) Where a person mentioned in subsection (1) or (2) is a body of persons, the secretary shall be liable to a separate penalty of £20.

(4) All penalties under this section may, without prejudice to any other method of recovery, be proceeded for and recovered summarily in the same manner as in summary proceedings for recovery of any penalty under any Act relating to the excise, and, notwithstanding section 10 (4) of the Petty Sessions (Ireland) Act, 1851, summary proceedings under this section may be instituted within three years from the date of the incurring of the penalty.
(5) Where—

(a) a person does not comply with section 9 (2), 18 (2) or 19 (3),

(b) compliance is required within a particular period, and

(c) the person continues, during a further period of two or more days, not to furnish the particulars or return concerned or produce for inspection or permit the removal of the documents concerned,

the non-compliance shall be regarded, for the purposes of subsection (1), as a non-compliance continuing on every day, other than the first, of the further period.

(6) In proceedings for recovery of a penalty under this section—

(a) a certificate signed by an officer of the Revenue Commissioners which certifies that he has inspected the relevant records of the Revenue Commissioners and that it appears from them that, during a stated period, stated particulars or stated returns were not furnished by the defendant shall be evidence until the contrary is proved that the defendant did not, during that period, furnish the particulars or return,

(b) a certificate signed by an officer of the Revenue Commissioners which certifies that he has inspected the relevant records of the Revenue Commissioners and that it appears from them that a stated document was duly sent to the defendant on a stated day shall be evidence until the contrary is proved that that person received that document in the ordinary course,

(c) a certificate signed by an officer of the Revenue Commissioners which certifies that he has inspected the relevant records of the Revenue Commissioners and that it appears from them that a stated notice was not issued by them to the defendant shall be evidence until the contrary is proved that the defendant did not receive the notice in question,

(d) a certificate certifying as provided form paragraph (a), (b) or (c) and purporting to be signed by an officer of the Revenue Commissioners may be tendered in evidence without proof and shall be deemed, until the contrary is proved, to have been signed by an officer of the Revenue Commissioners.

(7) Subject to this section, the rules of the court concerned for the time being applicable to civil proceedings shall apply to proceedings pursuant to this section.

VALUE-ADDED TAX ACT 1972 - SECT 27
Fraudulent returns, etc.

27.—(1) Where a person fraudulently or negligently, for the purposes of this Act or of regulations, produces, furnishes, gives, sends or otherwise makes use of, any incorrect return, invoice, credit note, debit note, receipt, account, voucher, bank statement, estimate,
statement, information, book, document, record or declaration, he shall, subject to subsection (2), be liable to a penalty of—

(a) £100, and

(b) the amount, or, in the case of fraud, twice the amount of the difference between the amount of tax paid by such person for the period in question and the amount of tax properly payable by him if the said return, invoice, credit note, debit note, receipt, account, voucher, bank statement, estimate, statement, information, book, document, record or declaration had been correct.

(2) Where a person mentioned in the foregoing subsection is a body of persons—

(a) the reference in paragraph (a) of that subsection to £100 shall be construed as a reference to £500, or, in the case of fraud, £1,000, and

(b) the secretary shall be liable to a separate penalty of £100, or, in the case of fraud, £200.

(3) Where any such return, invoice, credit note, debit note, receipt, account, voucher, bank statement, estimate, statement, information, book, document, record or declaration as is mentioned in subsection (1) was made or submitted by a person neither fraudulently nor negligently and it comes to his notice (or, if he has died, to the notice of his personal representative) that it was incorrect, then, unless the error is remedied without unreasonable delay, the return, invoice, credit note, debit note, receipt, account, voucher, bank statement, estimate, statement, information, book, document, record or declaration shall be treated for the purposes of this section as having been negligently made or submitted by him.

(4) If a person, in a case in which he represents that he is a registered person or is a manufacturer of certain goods or uses a registration number allotted under section 9, improperly procures the importation of goods without payment of tax in circumstances in which tax is chargeable, he shall be liable to a penalty of £500, and, in addition, he shall be liable to pay to the Revenue Commissioners the amount of any tax which should have been paid on importation.

(5) A person who fraudulently or negligently—

(a) issues an invoice in which an amount of tax is stated, in such circumstances that the said amount does not represent the amount of tax which becomes due by him in respect of the transaction to which the invoice relates, or

(b) issues a credit note showing an amount of tax other than that properly applicable to the transaction to which the credit note relates,

shall be liable to a penalty of £100 in addition to his liability under section 17 (5) in respect of the issue of any such invoice.
or credit note.

(6) Notwithstanding anything in section 30, proceedings for the recovery of any penalties under this section shall not be out of time by reason that they are commenced after the time allowed by the said section 30.

(7) For the purposes of this section, any return, invoice, credit note, debit note, receipt, account, voucher, bank statement, estimate, statement, information, book, document, record or declaration submitted on behalf of a person shall be deemed to have been submitted by that person unless he proves that it was submitted without his consent or knowledge.

(8) Any reference in the foregoing subsections to an amount of tax includes a reference to interest payable in the case in question under section 21.

VALUE-ADDED TAX ACT 1972 - SECT 28
Assisting in making incorrect returns, etc.

28.—Any person who assists in or induces the making or delivery, for the purposes of tax, of any return, invoice, credit note, debit note, receipt, account, voucher, bank statement, estimate, statement, information, book, document, record or declaration which he knows to be incorrect shall be liable to a penalty of £500.

VALUE-ADDED TAX ACT 1972 - SECT 29
Proceedings in High Court in respect of penalties.

29.—(1) Without prejudice to any other mode of recovery of a penalty under this Act, an officer of the Revenue Commissioners, authorised by them for the purposes of this subsection, may sue in his own name by civil proceedings for the recovery of the penalty in the High Court as a liquidated sum and the provisions of section 94 of the Courts of Justice Act, 1924, shall apply accordingly.

(2) If an officer who has commenced proceedings pursuant to this section, or who has continued the proceedings by virtue of this subsection, dies or otherwise ceases for any reason to be an officer authorised for the purposes of subsection (1) of this section—

( a ) the right of such officer to continue the proceedings shall cease and the right to continue them shall vest in such other officer so authorised as may be nominated by the Revenue Commissioners,

( b ) where such other officer is nominated under paragraph (a) of this subsection, he shall be entitled accordingly to be substituted as a party to the proceedings in the place of the first mentioned officer, and

( c ) where an officer is so substituted, he shall give notice in writing of the substitution to the defendant.
(3) In proceedings pursuant to this section, a certificate signed by a Revenue Commissioner certifying the following facts, namely, that a person is an officer of the Revenue Commissioners and that he has been authorised by them for the purposes of subsection (1), shall be evidence until the contrary is proved of those facts.

(4) In proceedings pursuant to this section, a certificate signed by a Revenue Commissioner certifying the following facts, namely, that the plaintiff has ceased to be an officer of the Revenue Commissioners authorised by them for the purposes of subsection (1), that another person is an officer of the Revenue Commissioners, that such other person has been authorised by them for the purposes of subsection (1) and that he has been nominated by them in relation to the proceedings, for the purposes of subsection (2), shall be evidence until the contrary is proved of those facts.

(5) In proceedings pursuant to this section, a certificate certifying the facts referred to in subsection (3) or (4) and purporting to be signed by a Revenue Commissioner may be tendered in evidence without proof, and shall be deemed, until the contrary is proved, to have been so signed.

(6) Subject to this section, the rules of the High Court for the time being application to civil proceedings shall apply to proceedings pursuant to this section.

VALUE-ADDED TAX ACT 1972 - SECT 30

Time limits.

30.—(1) Subject to subsection (3) and sections 26 (4) and 27 (6), proceedings for the recovery of any penalty under this Act may be commenced at any time within six years next after the date on which it was incurred.

(2) Where the person who has incurred any penalty has died, any proceedings under this Act which have been or could have been commenced against him may be continued or commenced against his personal representative and any penalty awarded in proceedings so continued or commenced shall be a debt due from and payable out of his estate.

(3) Proceedings commenced by virtue of subsection (2) may be begun at any time not later than three years after the expiration of the year in which the deceased person died in a case in which the grant of probate or letters of administration was made in that year and at any time not later than two years after the expiration of the year in which such grant was made in any other case, but the foregoing provisions of this subsection shall have effect subject to the proviso that where the personal representative lodges a corrective affidavit for the purpose of assessment of estate duty after the year in which, the deceased person died, the proceedings may be begun at any time before the expiration of two years next after the end of the year in which the corrective affidavit was lodged.

(4) ( a ) An estimation of tax under section 22 or 23 may be made at any time not later than ten years after the end of the
taxable period to which the estimate relates or, where the period in respect of which the estimate is made consists of two or more taxable periods, after the end of the earlier or earliest taxable period comprised in such period:

Provided that in a case in which any form of fraud or neglect has been committed by or on behalf of any person in connection with or in relation to tax, an estimation as aforesaid may be made at any time for any period for which, by reason of the fraud or neglect, tax would otherwise be lost to the Exchequer.

(b) In this subsection "neglect" means negligence or a failure to give any notice, to furnish particulars, to make any return or to produce or furnish any invoice, credit note, debit note, receipt, account, voucher, bank statement, estimate, statement, information, book, document, record or declaration required to be given furnished made or produced by or under this Act or regulations:

Provided that a person shall be deemed not to have failed to do anything required to be done within a limited time if he did it within such further time, if any, as the Revenue Commissioners may have allowed; and where a person had a reasonable excuse for not doing anything required to be done, he shall be deemed not to have failed to do it if he did it without unreasonable delay after the excuse had ceased.

(5) (a) Where a person dies, an estimation of tax under section 22 or 23 (as the case may be) may be made on his personal representative for any period for which such an estimation could have been made upon him immediately before his death, or could be made upon him if he were living, in respect of tax which became due by such person before his death, and the amount of tax recoverable under any such estimation shall be a debt due from and payable out of the estate of such person.

(b) No estimation of tax shall be made by virtue of this subsection later than three years after the expiration of the year in which the deceased person died in a case in which the grant of probate or letters of administration was made in that year and no such estimation shall be made later than two years after the expiration of the year in which such grant was made in any other case, but the foregoing provisions of this paragraph shall have effect subject to the proviso that where the personal representative lodges a corrective affidavit for the purposes of assessment of estate duty after the year in which the deceased person died, such estimation may be made at any time before the expiration of two years after the end of the year in which the corrective affidavit was lodged.

VALUE-ADDED TAX ACT 1972 - SECT 31

31.—The provisions of section 512 of the Income Tax Act, 1967, shall apply to any penalty incurred under this Act.

VALUE-ADDED TAX ACT 1972 - SECT 32
Regulations.
32.—(1) The Revenue Commissioners shall make such regulations as seem to them to be necessary for the purpose of giving effect to this Act and of enabling them to discharge their functions thereunder and, without prejudice to the generality of the foregoing, the regulations may make provision in relation to all or any of the following matters—

(a) the manner in which exemption in respect of certain services may be waived under section 7 and any such waiver may be cancelled, and the adjustments, including a charge of tax, which may be made as a condition of any such cancellation;

(b) the treatment under section 5 (2) of the rendering of a service by a person for the purpose of a business activity in which he engages as me rendering of such service in the course of business;

(c) the particulars required for registration and the manner in which registration may be effected and cancelled;

(d) the manner in which a person may elect to be an accountable person and any such election may be cancelled, the treatment of an accountable person as a person who is not accountable, and the adjustments, including a charge of tax, which may be made as a condition of any such cancellation or treatment;

(e) the manner in which any amount may be apportioned;

(f) the treatment of portion of the consideration payable to certain farmers and fishermen in respect of goods delivered and services rendered by them as tax that may be deducted under section 12 in computing the amount of tax payable;

(g) the treatment of the total of the moneys actually received by a person in respect of the delivery of goods or the rendering of services as the total of the consideration which he is entitled to receive for such delivery or rendering and the adjustments, including a charge of tax, which may be made when a person becomes liable to account for tax on the basis of moneys received or, having been so liable, ceases to be so liable or ceases to be an accountable person;

(h) the keeping by accountable persons of records and the retention of such records and supporting documents;

(i) the form of invoice, credit note, debit note and settlement voucher required to be used for the purposes of this Act, the particulars required to be inserted in such documents and the period within which such documents are required to be issued;

(j) the furnishing of returns and the particulars to be shown thereon;

(k) the nomination by the Revenue Commissioners of officers to perform any acts and discharge any functions authorised by this Act to be performed or discharged by the Revenue Commissioners;
(l) the manner in which tax is to be recovered in cases of default of payment;

(m) the refund of tax in excess of the amount required by law to be borne, or paid to the Revenue Commissioners;

(n) disclosure to the Revenue Commissioners of such information as they may require for the ascertainment of liability to tax;

(o) the remission at the discretion of the Revenue Commissioners of small amounts of tax and interest;

(p) matters consequential on the death of a registered person or his becoming subject to any incapacity;

(q) service of notices;

(r) the acceptance of estimates (whether or not subject to subsequent review) of the amount of tax payable or of any amounts relating to such tax;

(s) the adjustment of the liability of an accountable person who delivers goods or renders services and of the liability of an accountable person to whom goods are delivered or services are rendered where goods are returned, the consideration is reduced, a bad debt is incurred or a discount is allowed;

(t) the valuation of interests in or over immovable goods;

(u) the estimation of tax due for a taxable or other period;

(v) the relief for stock-in-trade held on the specified day;

(w) the relief of a dealer in livestock from accountability for tax on the delivery by him of any such goods and the treatment of such dealer as a person required under section 13 to issue an invoice in respect of the delivery by him of any such goods; the treatment of a sale by auction by an auctioneer (including a livestock mart) of livestock as a delivery of such goods by a person required under section 13 to issue an invoice in respect of the delivery of such goods;

(x) the apportionment between tax which may be deducted under section 12 and tax which may not be deducted under that section, the review, by reference to the circumstances obtaining in any period not exceeding one year, of any such apportionment previously made, the charge or repayment of tax consequent on any such review and the furnishing of particulars by an accountable person to the Revenue Commissioners for the purpose of any such review;

(y) the particulars to be furnished and the manner in which notification is to be given to the Revenue Commissioners by a person who intends to promote a dance, and the manner in which the Revenue Commissioners shall notify the proprietor of any premises in regard to dances proposed to be promoted in such premises.
(2) Regulations under this section may make different provisions in relation to different cases and may in particular provide for differentiation between different classes of persons affected by this Act and for the adoption of different procedures for any such different classes.

(3) Every regulation made under this section shall be laid before Dáil Éireann as soon as may be after it is made and, if a resolution annulling the regulation is passed by Dáil Éireann within the next twenty-one days on which Dáil Éireann has sat after the regulation is laid before it, the regulation shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

VALUE-ADDED TAX ACT 1972 - SECT 33
Officer responsible in case of body of persons.

33.—(1) The secretary or other officer acting as secretary for the time being of any body of persons shall be answerable in addition to the body for doing all such acts as are required to be done by the body under any of the provisions relating to tax.

(2) Every such officer as aforesaid may from time to time retain out of any money coming into his hands, on behalf of the body, so much thereof as is sufficient to pay the tax due by the body and shall be indemnified for all such payments made in pursuance of this section.

(3) Any notice required to be given to a body of persons under any of the provisions relating to tax may be given to the secretary or other acting as secretary for the being of such body.

(4) In this section "the provisions relating to tax" means—

(a) the provisions of this Act and regulations, and

(b) the provisions relating to tax of any subsequent Act.

VALUE-ADDED TAX ACT 1972 - SECT 34
Relief for stock-in-trade held on the specified day.

34.—(1) In computing the amount of tax payable by an accountable person, the following amounts may, subject to subsections (3) and (4), in addition to the deductions authorised by section 12, be deducted on account of stock-in-trade which has been delivered to, and has not been delivered by, him before the specified day and which is held by him at the commencement of that day, or incorporated in other stock-in-trade held by him at such commencement that is to say:

(a) in case the accountable person was, immediately before the specified day, not registered for turnover tax under the provisions of section 49 of the Finance Act, 1963, nor required under the provisions of that section to furnish the particulars specified for registration, and was met registered for wholesale tax under the provisions of section 4 of the Finance (No. 2) Act, 1966, nor required under the provisions of that section to furnish the
particulars specified for registration, an amount equal to the sum of the amounts which he would be liable to pay on account of turnover tax and wholesale tax if,

(i) he had been accountable for each of those taxes,

(ii) he had on the day immediately preceding the specified day sold the whole of his stock-in-trade aforesaid in the course of business to a person who was carrying on the same activities as his own and who had not given him, in accordance with section 50 of the Finance Act, 1963, a statement in writing quoting the turnover tax registration number of the person nor given him, in accordance with section 5 of the Finance (No. 2) Act, 1966, a statement in writing quoting the wholesale tax registration number of the person, and

(iii) he had on the said day immediately preceding the specified day received from the person mentioned in subparagraph (ii) payment for the stock-in-trade so deemed to have been sold of an amount equal to the cost to the accountable person of such stock or the market value thereof, whichever is the lower, and

(b) in case, immediately before the specified day the accountable person was registered for turnover tax under the provisions of section 49 of the Finance Act, 1963, or required under the provisions of that section to furnish the particulars specified for registration, but was not registered for wholesale tax under the provisions of section 4 of the Finance (No. 2) Act, 1966, nor required under the provisions of that section to furnish the particulars specified for registration, an amount equal to the amount of wholesale tax which he would be liable to pay if,

(i) he had been an accountable person for the purposes of wholesale tax,

(ii) he had on the day immediately preceding the specified day sold the whole of his stock-in-trade aforesaid in the course of business to a person who was carrying on the same activities as his own and who had in accordance with section 50 of the Finance Act, 1963, given him a statement in writing quoting the registration number of the person but had not given him, in accordance with section 5 of the Finance (No. 2) Act, 1966, a statement in writing quoting the wholesale tax registration number of such person, and

(iii) he had on the said day immediately preceding the specified day received from the person mentioned in subparagraph (ii) payment for the stock-in-trade so deemed to have been sold of an amount equal to the cost to the accountable person of such stock or the market value thereof, whichever is the lower.

(2) Where an accountable person—

(a) is not such a person as is mentioned in paragraph (a) or (b) of subsection (1) but was such a person at any time during the year ended the day immediately preceding the specified day or

(b) is such a person as is mentioned in paragraph (a) or (b) of subsection (1) and was such a person during a part of the year
ended the day immediately preceding the specified day but was not such a person during another part of that year,

the Revenue Commissioners may allow such deduction or make such restriction in the deduction which would otherwise be allowable as in their opinion is just and reasonable having regard to the nature of the business carried on, the period during the year ended on the day immediately preceding the specified day during which the business was carried on and the period during the said year during which the person was such a person as is mentioned in the said paragraph (a) or (b) of subsection (1).

(3) A claim for a deduction under this section shall be made in accordance with regulations and the amount authorised to be deducted may be deducted by equal instalments in computing the amount of tax payable in respect of each of the taxable periods beginning on the first day of the first and second taxable periods next following that in which the specified day occurs.

(4) No deduction shall be granted under this section for any amount which is referable to turnover tax or wholesale tax on immovable goods on the delivery of which tax is, by virtue of section 4 (6), not chargeable or to wholesale tax on newspapers or periodicals, second hand goods or any goods of a kind specified in the Fourth Schedule.

(5) In this section—

"stock-in-trade" mean, in relation to any person, goods which are either—

( a ) movable goods of a kind that are delivered by the person in the ordinary course of his business and are actually held for delivery or would be so held if they were mature or if their manufacture, preparation or construction were complete, or

( b ) materials incorporated in immovable goods of a kind that are delivered by the person in the ordinary course of his business and that have not been delivered by him since the goods were developed, but are actually held for delivery or would be so held if their development were complete, or

( c ) consumable materials incorporated in immovable goods by the person in the course of a business consisting of the rendering of a service of constructing, repairing, painting or decorating immovable goods where that service has not been completed, or

( d ) materials which have not been incorporated in goods and are such as are used by the person in the manufacture or construction of goods of a kind that are delivered by the person in the ordinary course of his business or, where his ordinary business consists of repairing, painting or decorating goods, are used by him as consumable materials in the course of that business;

materials referred to in paragraph (b) of the paragraph of "stock-in-trade" shall, for the purposes of subsection (1), be regarded as having been delivered to the same extent as the
immovable goods into which they have been incorporated can be regarded as having been delivered;

materials referred to in paragraph (c) the definition of "stock-in-trade" shall be regarded as having been delivered to the extent that the service in relation to which they have been used has been rendered;

"cost" means, in relation to stock-in-trade, the total of the money payable by the person for the delivery of the stock, including any addition made for turnover tax or wholesale tax, but excluding any discount or allowance deducted or deductible on payment for the stock.

VALUE-ADDED TAX ACT 1972 - SECT 35
Special provisions for adjustment and recovery of consideration.

35.—(1) (a) Notwithstanding the repeal by this Act of the provisions relating to turnover tax and wholesale tax, sums due on account of turnover tax or wholesale tax under a contract entered into before the specified day, together with any additional sums which might be recoverable by virtue of the provisions of section 9 of the Finance (No. 2) Act, 1966, section 7 of the Finance (No. 2) Act, 1968 section 58 of the Finance Act, 1969, section 51 of the Finance Act, 1970, or section 4 of the Finance (No. 2) Act, 1970, shall, in the absence of agreement to the contrary, but subject to subsection (2), be recoverable as if the said provisions relating to turnover tax and wholesale tax had not been repealed.

(b) (i) Subject to subparagraph (ii), where, under an agreement made before the specified day, an accountable person delivers goods or renders services on or after that day in such circumstances that tax is chargeable, the consideration provided for under the agreement shall, in the absence of any agreement to the contrary, be adjusted by excluding therefrom the amount, if any, included on account of turnover tax or wholesale tax or both of those taxes, as the case may be, and including therein an amount equal to the amount of the tax so chargeable, and the consideration as so adjusted shall be deemed to be the consideration provided for under the agreement.

(ii) The consideration provided for under an agreement for the delivery of immovable goods or the rendering of a service consisting of a development made before the specified day shall, in the absence of agreement to the contrary, be deemed, for the purposes of this paragraph, to include an amount of turnover tax and wholesale tax combined equal to the amount of tax chargeable in respect of the transaction.

(c) Where, under an agreement made before the specified day, a person, other than an accountable person, delivers goods or renders services on or after that day to another person (in this paragraph referred to as the buyer) in such circumstances that the buyer is, or would, if he were an accountable person, be entitled under section 13 to treat as tax deductible under section 12 such amount of the consideration for such delivery or rendering as is specified in subsection (1) of the said section 13, the consideration provided for under the agreement shall, in the absence of agreement to the
contrary, be increased by that amount.

(2) Where, in relation to a delivery of goods or a rendering of services by an accountable person, the person issues an invoice in which the tax chargeable in respect of the transaction is stated separately, the tax so stated shall, for the purpose of its recovery, be deemed to be part of the consideration for the transaction and shall be recoverable accordingly by the person:

Provided that, if the invoice is issued pursuant to section 17 (1), this subsection shall not apply unless it is in the form and contains the particulars specified by regulations.

VALUE-ADDED TAX ACT 1972 - SECT 36
Special provisions for deliveries made prior to the specified day.

36.—Notwithstanding anything in this Act, where, in relation to goods of any kind the consideration for the delivery of which would be chargeable at a particular rate if delivered on or after the specified day, the total consideration in respect of deliveries made during the period of three months ended on the day immediately preceding the specified day by a person, other than a person authorised under section 14 to account for tax in respect of the taxable period commencing on the specified day, exceeds by more than 10 per cent. the moneys actually received, exceeds by more than 10 per cent. the moneys received during that period in respect of sales of goods of that kind, the excess shall, unless the Revenue Commissioners otherwise direct, be deemed, for the purposes of this Act, to be the consideration for the delivery of goods of that kind and the delivery shall be deemed, for those purposes, to have been made on the specified day.

VALUE-ADDED TAX ACT 1972 - SECT 37
Substitution of agent, etc, for person not resident in State.

37.—Where a person who is accountable for any tax, or on whom any duties are imposed by this Act or regulations, is not residing in the State, the Revenue Commissioners may, by notice in writing served on any agent, manager or factor, who is residing in the State and has acted on behalf of that person in the matters by reference to which that person is accountable or those duties are imposed, direct that he shall be substituted for that person as the person accountable for any such tax due in respect of transactions effected after the date of the service of the notice or that he shall be under an obligation to discharge any such duties arising after such date and upon such direction having been served, he shall stand substituted accordingly and shall be subject to the same penalty as if he the person who is accountable for the tax or on whom the duties are imposed.

VALUE-ADDED TAX ACT 1972 - SECT 38
Extension of certain Acts.

38.—(1) Section 1 of the Provisional Collection of Taxes Act, 1927, is hereby amended by the insertion of "and value-added tax" before "but no other tax or duty".
(2) Section 1 of the Imposition of Duties Act, 1957, is hereby amended by the insertion in paragraph (gg) (inserted by the Finance Act, 1963) after "turnover tax" of "or value-added tax", but no order shall be made under that Act for the purposes of increasing any of the rates of tax or extending the classes of activities or goods in respect of which tax is for the time being chargeable.

(3) Section 39 of the Inland Revenue Regulation Act, 1890, is hereby amended by the insertion of "value-added tax," before "stamp duties".

(4) The First Schedule to the Stamp Act, 1891, shall have effect as if the following exemption were inserted therein under the heading "Bill of Exchange or Promissory Note":

"Bill drawn on any form supplied by the Revenue Commissioners for the purpose of remitting amounts of value-added tax".

VALUE-ADDED TAX ACT 1972 - SECT 39
Consequential adjustments in regard to capital allowances.

39.—(1) In computing for any of the purposes of Parts XIII to XVIII inclusive of the Income Tax Act, 1967, or of section 22 of the Finance Act, 1971, the cost to a person of any machinery and plant or the amount of expenditure incurred by him, no account shall be taken of any account included in such cost or expenditure for tax in respect of which the person may claim a deduction under section 12.

(2) In calculating for any of the purposes of Part XVI of the Income Tax Act, 1967, the amount of sale, insurance, salvage or compensation moneys to be taken into account in computing a balancing allowance or balancing charge to be made to or on a person, no account shall be taken of the amount of tax (if any) chargeable to the person in respect of those moneys.

VALUE-ADDED TAX ACT 1972 - SECT 40
Increase of excise duty on betting.

40.—The duty on bets imposed by section 24 of the Finance Act, 1926, shall (subject and without prejudice to the provisions of section 20 of the Finance Act, 1931) be charged, levied and paid on bets entered into on or after the specified day at the rate of fifteen per cent. of the amount of the bet in lieu of the rate of ten per cent. mentioned in section 13 of the Finance Act, 1956.

VALUE-ADDED TAX ACT 1972 - SECT 41
Repeals.

41.—Each enactment specified in column (2) of the Fifth Schedule is hereby repealed to the extent specified in column (3) of that Schedule in relation to moneys received on or after the specified day and as on and from the said specified day in relation to goods imported into the State.

VALUE-ADDED TAX ACT 1972 - SECT 42
Collection of tax.
42.—Tax shall be paid to and collected and levied by the Collector-General.

VALUE-ADDED TAX ACT 1972 - SECT 43
Care and management of tax.

43.—Tax is hereby replaced under the care and management of the Revenue Commissioners.

VALUE-ADDED TAX ACT 1972 - SECT 44
Short title.

44.—This Act may be cited as the Value-Added Tax Act, 1972.

Section 1.

FIRST SCHEDULE

EXEMPTED ACTIVITIES

(i) Supply of stocks, shares and other securities;

(ii) supply of unused Irish postal, fiscal or social insurance stamps; or other stamps, coupons or tokens when supplied as things in action for a money consideration which is charged separately from the consideration for any goods or other services supplied in conjunction with the supply of such things in action and which is reasonable having regard to the exchange value of such things in action.

(iii) delivery of water by local authorities;

(iv) letting of immovable goods with the exception of—

(a) letting of machinery or business installations when let separately from any other immovable goods of which such machinery or installations form part;

(b) letting in the course of carrying on a hotel business; and

(c) provision of parking accommodation for vehicles by the operators car parks;

(v) provision of board and lodging otherwise than in the course of carrying on a hotel business;

(vi) services provided by the State or by a local authority other than the construction, repair, maintenance and improvement of roads, harbours and sewerage works;

(vii) services given in return for wages and salaries in respect of which income tax is chargeable under Schedule E of the Income Tax Act, 1967;

(viii) professional services of a medical, dental, optical or educational nature other than services rendered in the course of
carrying on a business which consists in whole or in part of selling jobs:

(ix) services rendered by hospitals, nursing homes, schools and similar establishments;

(x) services rendered in the course of their profession by solicitors, accountants, actuaries and veterinary surgeons;

(xi) services rendered in the course of their profession by barristers;

(xii) agency services in regard to—

(a) the arrangement of passenger transport or accommodation for persons,

(b) the delivery of goods sold by a house agent, or by an auctioneer in such circumstances the goods are not regarded as delivered by the auctioneer,

(c) the collection of debts, rents or insurance premiums, and

(d) the rendering of other exempt services;

(xiii) banking and insurance services;

(xiv) lending money or affording credit otherwise than by means of hire-purchase or credit-sale transactions.

(xv) the national broadcasting and television services, excluding advertising:

(xvi) transport in the State of passengers and their accompanying baggage and the hiring (in this paragraph referred to as the current hiring) to a person of a motor vehicle, designed and constructed for the conveyance of persons by road, under a contract, other than a contract of a kind referred to in section 3 (1) (b), for any term or part of a term which when added to the term of any such hiring (whether of the same or another motor vehicle) to the same person during the period of 12 months ending on the date of the commencement of the current hiring does not exceed 5 weeks;

(xvii) betting;

(xviii) the issue of tickets or coupons for the purpose of a lottery;

(xix) admissions to zoological gardens;

(xx) the promotion of and admissions to sporting events, agricultural, commercial or industrial fairs, shows or exhibitions.

(xxii) the collection, storage and supply of human blood;

(xxii) funeral undertaking;
valuation services rendered by an auctioneer, house agent or chartered surveyor.

Section 11 (1) (d).

SECOND SCHEDULE

GOODS ANY SERVICES CHARGEABLE AT THE RATE OF ZERO PER CENT.

(i) Goods delivered—

(a) outside the State, or

(b) inside the State but subject to a condition that they are to be transported directly by or on behalf of the person making the delivery—

(I) outside the State, or

(II) to a registered person within the customs-free airport;

(ii) services rendered outside the State;

(iii) the carriage of goods in the State by or on behalf of a person in execution of a contract to transfer the goods to or from a place outside the State;

(iv) the provision of docking, landing, loading or unloading facilities, including customs clearance, directly in connection with the disembarkation or embarkation of passengers or the importation or exportation of goods;

(v) goods delivered on board ships or aircraft going to places outside the State; and the repairing and servicing of ships and aircraft engaged in international commercial transport of passengers and goods;

(vi) fishing nets, and sections thereof, of a kind commonly used by commercial fishermen for the purposes of their occupation and not commonly used for any other purpose;

(vii) any feeding stuff (within the meaning of the Fertilisers, Feeding Stuffs and Mineral Mixtures Act, 1955), compound feeding stuff (within the meaning of the said Act) or mineral mixture (within the meaning of the said Act)—

(a) which is delivered in units of not less than 10 kilograms and is not packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets, and

(b) the sale or manufacture for sale of which is not prohibited under section 4 or 6 of the said Act;

(viii) fertiliser (within the meaning of the Fertilisers, Feeding Stuffs and Mineral Mixtures Act, 1955) which is delivered in units of not less than 10 kilograms and the sale or manufacture for sale of which is not prohibited under section 4 or 6 of the said Act;
(ix) services provided by the Commissioners of Irish Lights in connection with the operation of lightships, lighthouses or other navigational aids; and

(x) the construction, repair, maintenance and improvement of roads, harbours and sewerage works by the State, local authorities or harbour authorities.

Sections 11 (1) (a) (1) (a)

THIRD SCHEDULE

PART I

GOODS CHARGEABLE AT THE RATE OF 5.26 PER CENT.

(i) Animal medicine and feeding stuff other than—

(a) medicine or feeding stuff which is packaged, sold or otherwise designated for the use of dogs, cats, cage birds or domestic pets, and

(b) feeding stuff of a kind specified in paragraph (vii) of the Second Schedule;

(ii) animal and vegetable produce in an unprocessed state, such as wool, horsehair, bristles, feathers, hides, skins, carcases, roots, plants and cereals,

(iii) fertiliser other than fertiliser of a kind specified in paragraph (viii) of the Second Schedule;

(iv) live animals:

(v) machinery, plant or equipment of a kind commonly used by farmers or fishermen in the State for the purposes of their occupation and not commonly used for any other purpose;

(vi) seed, plants, trees, spores, bulbs, tubers, tuberous roots, corms, crowns and rhizomes of a kind used for sowing;

(vii) printed books and booklets;

(viii) newspapers and periodicals;

(ix) maps, atlases and globes;

(x) materials commonly used in the construction of buildings (including haybarns, harbours, bridges and roads) being—

(a) blocks, beams, piles, pillars, posts, slabs, lintels, cills and members of concrete, whether reinforced or not.

(b) cement, concrete, lime, mortar, plaster, stone and bricks,

(c) dampcourse felts and other materials normally supplied as
(d) dampcourses,

(e) earth, sand and gravel,

(f) flue liners and chimney pots,

(g) glass in the sheet, but not including mirrors.

(h) insulation material in the form of sheets, slabs or rolls.

(i) nails, screws, bolts, nuts, hinges, locks, fasteners and fittings for doors, windows and tubing,

(j) paint and distemper,

(k) plaster board,

(l) polyethylene film of a kind commonly used by builders or farmers for the purposes of their occupation,

(m) roofing felts and semi-solid substances used as a substitute for roofing felts,

(n) roofing tiles, including ridge and hip tiles and slates.

(o) sheets of metal or of other material, other than glass, not further worked than painted, sprayed or similarly finished,

(p) steel or aluminium in the form of angles, tees, joists, channels, bars, wire, extrusions or plate, not further worked than galvanised, sprayed, or similarly finished.

(q) tar, asphalt, bitumen and pitch,

(r) timber including plywood, blockboard, laminated wood, reconstituted wood and wood veneer sold in the form of planks, sheets or beams and not further worked than sawn lengthwise, planned, moulded, tongued, grooved or v-sheeted,

(s) tubing and gutters of metal, clay, cement, rubber, plastic or similar material of a kind normally supplied for structural purposes or for use as a conduit for cable, liquids, steam, gases or sewage;

(xi) clothing, excluding handkerchiefs;

(xii) fabrics, yarn and thread of a kind normally used in the manufacture of clothing, including elastics, tape and padding materials in the form supplied for the manufacture of clothing;

(xiii) sole and upper leather of a kind supplied for the manufacture and repair of footwear, and also soles, heels and insoles of any material;

(xiv) calculating machines, accounting machines, cash registers,
postage franking machines and similar machines incorporating a calculating device, automatic data processing machines and units thereof, magnetic and optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, parts suitable for use solely or principally with any of the machines specified in this paragraph;

(xv) food and drink for human consumption;

(xvi) medicines for human use excluding goods which are, or are described or marketed as, soaps, shampoos, detergents, bleaches, germicides, insecticides, antiseptics or disinfectants;

(xvii) medical equipment and appliances being—

(a) apparatus based on the use of x-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus),

(b) furniture designed exclusively for medical, dental, surgical, or veterinary use (for example, operating tables and hospital beds with mechanical fittings),

(c) invalid carriages, and other vehicles of a kind designed for use by invalids or infirm persons,

(d) mechano-therapy appliances, massage apparatus, oxygen therapy apparatus, artificial respiration and similar apparatus and breathing appliances, excluding articles of a kind not designed exclusively for medical use,

(e) medical, dental, surgical and veterinary instruments and appliances of a kind used solely in professional practice either to make a diagnosis or to prevent or treat an illness or to operate.

(f) orthopaedic appliances, surgical belts, trusses and the like; artificial limbs, eyes, teeth and other artificial parts of the body; deaf aids, splints and other fracture appliances.

(g) parts or accessories suitable for use solely or principally with any of the goods in the foregoing subparagraphs of this paragraph,

(h) diagnostic reagents,

(i) x-ray film, and opacifying preparations for x-ray examinations,

(j) wadding, gauze, bandages and similar goods (for example, dressings, adhesive plasters, poultices) and surgical sutures;

(xviii) railway rolling stock and parts thereof; railway and tramway track fixtures; traffic signalling equipment (including fog signals), railway and tramway track construction material of iron or steel including rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish plates, chairs, chair wedges, sole plates, rail chips, bedplates and ties;
(xix) mechanically propelled road vehicles, other than vehicles of a land specified in the Fourth Schedule;

(xx) trailers, excluding caravans, mobile homes and trailer tents;

(xxi) ships, boats or other vessels other than—

(a) ships, boats or other vessels designed and constructed for the conveyance of passengers and not exceeding one hundred tons gross, and

(b) sports and pleasure craft of all descriptions including yachts, cabin cruisers, dinghies, canoes, skiffs and racing boats;

(xxii) tobacco.

(xxiii) fuel.

(xxiv) hydrocarbon oils (including greases);

(xxv) tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds;

(xxvi) spare parts for goods of a kind specified in paragraphs (v) and (xx) and for mechanically propelled road vehicles, bicycles and boats;

(xxvii) bodies and chassis designed for mechanically propelled road vehicles other than for motor vehicles of a kind specified in the Fourth Schedule;

(xxviii) second-hand movable goods, other than goods of a kind specified in the Fourth Schedule;

(xxix) immovable goods;

(XXX) chemicals which are specifically designated for use in agriculture, being seed dressings, herbicides, fungicides, insecticides, rodenticides, verminicides, soil sterilants, growth regulators, disinfectants or dairy detergents, but excluding chemicals which are packaged, sold or otherwise designated for human or domestic use;

(XXXI) goods (other than hand tools) of any of the following descriptions, namely:

(a) lifting, handling, loading or unloading machinery (for example, lifts, hoists, winches, transporter cranes, jacks and pulley tackle),

(b) excavating, levelling, boring and extracting machinery for earth, minerals or ores (for example, bulldozers, mechanical shovels, excavators, scrapers, levellers and turf cutters),

(c) machines designed, constructed and intended for use in spreading or finishing asphalt, bitumen, tar, tarmacadam or concrete,
(d) works trucks that are mechanically propelled and are of the kind used in factories or warehouses for transport or handling of, goods over short distances, and

(e) equipment and parts that are specially designed for use with any of the goods specified in subparagraph (a) to (d) and are of a kind not normally used for any other purpose.

PART II

SERVICES CHARGEABLE AT THE RATE OF 5.26 PER CENT.

(i) Services other than the promotion of dances and the hiring or letting of goods;

(ii) the hiring (in this paragraph referred to as the current hiring) to a person of—

(a) goods of any kind specified in subparagraph (a) or (b) of paragraph (xxi) of Part I, or

(b) a caravan, mobile home or trailer tent,

under a contract, other than a contract of a kind referred to in section 3 (1) (b) for any term or part of a term which when added to the term of such hiring (whether of the same goods or of other goods of the same kind) to the same person, during the period of 12 months ending on the date of the commencement of the current hiring does not exceed 5 weeks;

(iii) the hiring of goods of a kind on the delivery of which, if paragraph (xxviii) of Part I of this Schedule were disregarded, tax would be chargeable at the rate of 5.26 per cent;

(iv) the hiring of goods of a kind specified in the Fourth Schedule;

(v) the hiring of cinematograph films;

(vi) the letting of immovable goods.

Sections 11 (1) (c) and 15 (1) (b).

FOURTH SCHEDULE

GOODS CHARGEABLE AT THE RATE OF 30.26 PER CENT.

(i) Motor vehicles designed and constructed for the conveyance of persons by road including sports motor vehicles, estate cars, station wagons, motor cycles, motor scooters, mopeds and auto cycles, but not including vehicles designed and constructed for the carriage of more than sixteen persons (inclusive of the driver), invalid carriages and other vehicles of a type designed for use by invalids or infirm persons;

(ii) radio receiving sets and television receiving sets of the
domestic or portable type including sets suitable for use in road vehicles;

(iii) gramophones, radiogramophones, record reproducers;

(iv) gramophone records.

Section 41.

FIFTH SCHEDULE

ENACTMENTS REPEaled

Number and Year | Short Title | Extent of Repeal  
--- | --- | ---  
23 of 1963 | Finance Act, 1963 | Section 41 and Part VIN  
22 of 1965 | Finance Act, 1965 | Part VIN  
17 of 1966 | Finance Act, 1966 | Part VIN  
22 of 1966 | Finance (No. 2) Act, 1966 | The whole Act  
33 of 1968 | Finance Act, 1968 | Parts V and VIN  
37 of 1968 | Finance (No. 2) Act, 1968 | Sections 6 and 7  
21 of 1969 | Finance Act, 1969 | Parts VII and VIIIN  
14 of 1970 | Finance Act, 1970 | Part V  
25 of 1970 | Finance (No. 2) Act, 1970 | Sections 3 and 4