



STATUTORY INSTRUMENTS.

S.I. No. 267 of 2012

EUROPEAN COMMUNITIES (EXEMPTION FROM VALUE-ADDED
TAX ON THE PERMANENT IMPORTATION OF CERTAIN GOODS)
REGULATIONS 2012

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EUROPEAN COMMUNITIES (EXEMPTION FROM VALUE-ADDED
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I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972), and for the purpose of giving effect to Council Directive No. 2009/132/EC of 19 October 2009¹, hereby make the following regulations:

Citation and construction

1. (1) These Regulations may be cited as the European Communities (Exemption from Value-Added Tax on the Permanent Importation of Certain Goods) Regulations 2012.

(2) These Regulations shall be construed together with the Act and the Customs Acts (other than the provisions thereof specified in Regulation 26) and any instrument relating to the customs made under statute (other than the instrument specified in the said Regulation 26).

Interpretation

2. (1) In these Regulations—

“Act” means Value-Added Tax Consolidation Act 2010 (No. 31 of 2010);

“alcoholic products” means products (beer, wine, aperitifs with a wine or alcohol base, brandies, liqueurs and spirituous beverages, etc.) falling within headings 22.03 to 22.08 of the Common Customs Tariff;

“Community” means territory of the Member States where Council Directive 2006/112/EC of 28 November 2006² applies;

“household effects” means personal effects, household linen and furnishings and items of equipment intended for the personal use of the persons concerned or for meeting their household needs;

“importation” in relation to goods, has the meaning assigned to it by Article 30 of Council Directive 2006/112/EC of 28 November 2006 and cognate words shall be construed accordingly;

“personal property” means any property intended for the personal use of the persons concerned or for meeting their household needs, and includes—

(a) household effects,

¹ OJ No. L 292, 10.11.2009, p. 5

² OJ No. L 347, 11.12.2006, p. 1

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 27th July, 2012.*

- (b) cycles and motor-cycles, private motor vehicles and their trailers, camping caravans, pleasure craft and private aeroplanes,
- (c) household provisions appropriate to normal family requirements, household pets and saddle animals, and
- (d) portable instruments of the applied or liberal arts required by the person concerned for the pursuit of his or her trade or profession, but does not include property whose nature or quantity reflects a commercial interest or property intended for an economic activity within the meaning of Article 9(1) of Council Directive 2006/112/EC of 28 November 2006;

“tax” means value-added tax;

“value for the purposes of tax chargeable at importation” means the value of imported goods for the purposes of section 53(1) of the Act.

(2) A word or expression that is used in these Regulations and is also used in Council Directive No. 2009/132/EC of 19 October 2009¹, shall, unless the context otherwise requires, have the meaning in these Regulations that it has in that Directive.

Personal property of natural persons transferring their normal place of residence to Community

3. (1) Subject to paragraphs (2) to (8), tax shall not be charged on goods, being the personal property of any person, other than—

- (a) alcoholic products,
- (b) tobacco and tobacco products,
- (c) commercial means of transport, and
- (d) articles for use in the exercise of a trade or profession, excluding portable instruments of the applied or liberal arts,

imported from a country outside the Community by a natural person transferring his or her normal place of residence to the State and which—

- (i) except in special cases justified by the circumstances, have been in the possession of, and, in the case of durable goods, used by that person for a minimum period of 6 months before the date on which he or she ceases to have his or her normal place of residence outside the Community,
- (ii) are intended to be used at his or her normal place of residence in the State for the purpose for which they were used immediately before such importation,

- (iii) have borne either in the country of origin or in the country from which he or she is departing any customs or fiscal charges to which they are normally liable and are not the subject, on the grounds of exportation, of any exemption from or refund of such charges,
- (iv) are the personal property of that person, being a person whose normal place of residence has been outside the Community for a continuous period of at least 12 months, or who shows to the satisfaction of the Revenue Commissioners that his or her intention was to reside outside the Community for a continuous period of at least 12 months, and
- (v) except in special cases justified by the circumstances, are entered for customs purposes, for permanent importation within 12 months of the date of establishment in the State by that person of his or her normal place of residence.

(2) In the case of goods which are—

- (a) supplied under diplomatic or consular arrangements, or
- (b) supplied to international organisations recognised as such by the public authorities in the State, or to members of such organisations within the limits and under the conditions laid down by the international conventions establishing the organisations or by headquarters agreements,

the reference in paragraph (1)(i) to 6 months shall be construed as a reference to 12 months, and the conditions specified in paragraph (1)(iii) shall be deemed to have been complied with.

(3) Goods the subject of relief under paragraph (1) or (2) may be imported in several separate consignments within the period specified in paragraph (1)(v).

(4) Until 12 months have elapsed from the date of the declaration for their final importation, goods which have been imported tax-free under this Regulation may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, except in circumstances duly justified to the satisfaction of, and with the prior sanction of, the Revenue Commissioners.

(5) Any lending, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph (4) shall entail payment of the relevant tax on the goods concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of goods and the value for the purposes of tax chargeable at importation as ascertained or accepted on that date by the Revenue Commissioners.

- (6) (a) Relief under this Regulation shall also apply in respect of personal property permanently imported before the person concerned establishes his or her normal place of residence in the State, provided that

the person gives an undertaking in writing to the Revenue Commissioners that he or she will actually establish his or her normal place of residence in the State within a period of 6 months after the importation. Such undertaking shall be accompanied by security, the form and amount of which shall be determined by the Revenue Commissioners.

- (b) For the purpose of subparagraph (a) the period specified in paragraph (1)(i) shall be calculated from the date of the importation of the personal property into the State.
- (7) (a) Subject to subparagraphs (b) and (c), where the person concerned leaves the country situated outside the Community where he or she had his or her normal place of residence and, because of occupational commitments, does not simultaneously establish his or her normal place of residence in the State, although having the intention of ultimately doing so, relief under this Regulation shall apply in respect of the personal property which he or she transfers into the State for this purpose.
- (b) Relief in respect of the personal property referred to in subparagraph (a) shall be granted in accordance with the conditions laid down in this Regulation on the basis that—
 - (i) the periods specified in paragraph (1)(i) and (v) shall be calculated from the date of importation, and
 - (ii) the period specified in paragraph (4) shall be calculated from the date when the person concerned actually establishes his or her normal place of residence in the State.
 - (c) Relief under this paragraph shall not be given unless the person concerned gives an undertaking in writing to the Revenue Commissioners that he or she will actually establish his or her normal place of residence in the State within such period as may be specified by the Revenue Commissioners having regard to the circumstances. Such undertaking shall, if the Revenue Commissioners so require, be accompanied by security, the form and amount of which shall be determined by the Revenue Commissioners.
- (8) Where, owing to exceptional political circumstances, a person has to transfer his or her normal place of residence from a country situated outside the Community to the State, the Revenue Commissioners may in their absolute discretion waive or modify the requirements of—
- (a) paragraph (1), in so far as it refers to use of the goods prior to and subsequent to importation,
 - (b) the conditions of paragraph (1) relating to commercial means of transport and to articles for use in the exercise of a trade or profession, and

(c) the requirements of paragraph (4).

Goods imported on occasion of marriage

4. (1) Subject to paragraphs (3) to (7), tax shall not be charged on the importation of trousseaux and household effects, whether or not new, belonging to a person transferring his or her normal place of residence from a country outside the Community to the State on the occasion of his or her marriage.

(2) (a) Subject to subparagraph (b), relief under this Regulation shall also apply to presents customarily given on the occasion of a marriage which are received by a person fulfilling the conditions laid down in paragraph (1) from persons having their normal place of residence in a country situated outside the Community.

(b) The relief referred to in subparagraph (a)—

(i) shall apply to presents of a unit value not exceeding €200, and

(ii) may be granted by the Revenue Commissioners, in their absolute discretion, where the value of a present is more than €200 but less than €1,000.

(3) Relief in respect of the goods referred to in paragraph (1) shall be conditional on the goods having borne, either in the country of origin or in the country from which the person concerned is departing, any customs or fiscal charges to which they are normally liable.

(4) Relief under this Regulation shall apply only to a person—

(a) whose normal place of residence has been outside the Community for a continuous period of at least 12 months, or where it is shown to the satisfaction of the Revenue Commissioners that the intention of the person concerned was clearly to reside outside the Community for a continuous period of at least 12 months, and

(b) who produces evidence of his or her marriage.

(5) Relief under this Regulation shall not apply to alcoholic products, tobacco or tobacco products.

(6) Save in exceptional cases justified by the circumstances, relief under this Regulation shall be granted only in respect of goods permanently imported—

(a) not earlier than 2 months before the date fixed for the wedding and, in such case, the Revenue Commissioners may make the granting of relief dependent on the provision of security in such form and of such amount as the Revenue Commissioners may determine, and

(b) not later than 4 months after the date of the wedding.

(7) Goods the subject of relief under this Regulation may be imported in several separate consignments within the period specified in paragraph (6).

(8) Until 12 months have elapsed from the date of the declaration for their final importation, goods which have been imported tax-free under this Regulation may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, except in circumstances duly justified to the satisfaction of, and with the prior sanction of the Revenue Commissioners.

(9) Any lending, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph (8) shall entail payment of the relevant tax on the goods concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of goods and the value for the purposes of tax chargeable at importation ascertained or accepted on that date by the Revenue Commissioners.

Personal property acquired by inheritance

5. (1) Subject to paragraphs (2) and (3), tax shall not be charged on personal property of a deceased person that is imported from a country outside the Community by a person, being an individual resident in the State who either has acquired by inheritance (*causa mortis*) the ownership or the beneficial ownership of such property or who is the personal representative of such deceased person, if—

- (a) such individual or personal representative provides the Revenue Commissioners with a statutory declaration or a corresponding declaration made under the laws of the country of exportation that the property he or she is importing was acquired by inheritance or that he or she is the personal representative of the deceased person, as the case may be,
- (b) the property is imported not more than 2 years, or such longer period, in special cases, as the Revenue Commissioners may determine, after the date on which such individual enters into possession of the property or such personal representative takes control of the property, and
- (c) the property is personal property other than—
 - (i) alcoholic products,
 - (ii) tobacco or tobacco products,
 - (iii) commercial means of transport,
 - (iv) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts, which were required for the exercise of the trade or profession of the deceased,
 - (v) stocks of raw materials and finished or semi-finished products, or

- (vi) livestock and stocks of agricultural products exceeding the quantities appropriate to normal family requirements.

(2) Goods the subject of relief under this Regulation may be imported in several separate consignments within the period provided for in paragraph (1)(b).

(3) Paragraph (1) shall apply with the necessary changes having been made to personal property acquired by inheritance by a body of persons engaged in a non-profit making activity and established in the State.

School outfits, educational materials and related household effects

6. Tax shall not be charged on articles of clothing, educational materials or household effects imported for their personal use during the period of their studies by persons not normally resident in the State who are enrolled in an educational establishment in the State for the purposes of attending full-time educational courses.

Goods of negligible value

7. Tax shall not be charged on the importation of goods (other than alcoholic products, perfumes, toilet waters, tobacco and tobacco products) not exceeding a total value of €22 which do not form part of grouped consignments from the same consignor to the same consignee.

Capital goods and other equipment imported on transfer of activities

8. (1) Subject to paragraphs (2) to (4), tax shall not be charged on—

(a) machinery, plant or equipment imported by a person on cessation of his or her business activity abroad in order to carry on a similar activity within the State provided that the machinery, plant or equipment—

(i) has been used in his or her business for a period of at least 12 months or such shorter period as the Revenue Commissioners consider reasonable prior to the date on which the business ceased to operate in the country of departure,

(ii) is intended for the same purposes after transfer and are for use in the State in an agricultural activity or in an activity in respect of which he or she would be a taxable person in accordance with section 5 of the Act, and

(iii) is appropriate to the nature and size of the undertaking in question,

or

(b) livestock imported by a farmer on the transfer to the State of an activity carried on in an agricultural holding provided that—

- (i) the livestock were owned by the farmer for at least 12 months or such shorter period as the Revenue Commissioners consider reasonable prior to the importation,
- (ii) the livestock are intended to be used for farming after importation, and
- (iii) the number of livestock is appropriate to the nature and size of the farming enterprise being undertaken by the person in the State.

(2) Paragraph (1) shall not apply to importations by persons established outside the State the transfer of whose business to the State is consequent upon or is for the purpose of merging with, or being absorbed by, a person or persons in the State in circumstances in which a new activity is not, or is not intended to be, commenced.

(3) Relief under this Regulation shall not apply to any of the following:

- (a) the means of transport which are not used in the production process of the business concerned nor, in the case of a service business, used directly in the provision of the service;
- (b) food supplies intended for human consumption or for animal feed;
- (c) fuel and stocks of raw materials or finished or semi-finished products;
- (d) livestock in the possession of dealers.

(4) Except in special cases justified by the circumstances, relief under this Regulation shall be granted only in respect of machinery, plant or equipment imported before the expiry of a period of 12 months from the date when the importer ceased his or her activities in the country of departure.

(5) Where the Revenue Commissioners are satisfied that there are special circumstances justifying relief, they may grant relief under this Regulation notwithstanding that the conditions specified in paragraph (1) or (2), as may be appropriate, are not complied with.

Therapeutic substances, medicines, laboratory animals and biological or chemical substances

9. (1) Subject to paragraph (2), tax shall not be charged on the importation of the following goods:

- (a) live animals specially prepared and sent free of charge for laboratory use;
- (b) biological or chemical substances which are imported from countries outside the Community subject to the limits and conditions laid down

in Article 53 of Council Regulation (EC) No. 1186/2009 of 16 November 2009³;

- (c) therapeutic substances of human origin, being human blood and its derivatives (whole human blood, dried human plasma, human albumin and fixed solutions of human plasma protein, human immunoglobulin and human fibrinogen);
 - (d) blood-grouping reagents whether of human, animal, plant or other origin used for blood-type grouping and for the detection of blood incompatibilities;
 - (e) tissue-typing reagents whether of human, animal, plant or other origin used for the determination of human tissue-types;
 - (f) pharmaceutical products for human or veterinary medical use by persons or animals participating in international sports events, within the limits necessary to meet their requirements during their stay in the State;
 - (g) consignments which contain samples of reference substances approved by the World Health Organisation for the quality control of materials used in the manufacture of medicinal products and which are addressed to consignees authorised by the Revenue Commissioners to receive such consignments free of tax.
- (2) (a) Relief under paragraph (1)(a) or (b) shall apply only to animals and biological and chemical substances intended for—
- (i) public establishments, or departments of public establishments, principally engaged in education or scientific research, or
 - (ii) private establishments principally engaged in education or scientific research which are approved by the Revenue Commissioners for the purposes of this Regulation.
- (b) Relief under paragraph (1)(c), (d) or (e) shall apply only to—
- (i) goods that are—
 - (I) intended for institutions or laboratories approved by the Revenue Commissioners for the purposes of this Regulation for use exclusively for non-commercial medical or scientific purposes,
 - (II) accompanied by a certificate of conformity of a duly authorised body in the country of departure, and
 - (III) in containers bearing a special label identifying them,

³ OJ No. L 324, 10.12. 2009, p. 23

- (ii) special packaging essential for the transport of therapeutic substances of human origin or blood-grouping or tissue-typing reagents, and
- (iii) solvents and accessories needed for the use of the substances referred to in clause (ii) and included in consignments of the goods.

Goods for charitable or philanthropic organisations

10. (1) Subject to paragraphs (2) to (7) and to any limit as to quantity or value that the Revenue Commissioners may impose in order to remedy any abuse and to combat major distortions of competition, tax shall not be charged on the importation of—

- (a) basic human necessities obtained free of charge by State organisations or by charitable or philanthropic organisations approved by the Revenue Commissioners for distribution free of charge to needy persons,
- (b) goods sent free of charge by a person or organisation established abroad, and without any commercial intent on the part of the sender, to State organisations or charitable or philanthropic organisations approved by the Revenue Commissioners, for the purposes of fund-raising at occasional charity events for the benefit of needy persons, and
- (c) equipment and office materials sent free of charge by a person or organisation established abroad, and without any commercial intent on the part of the sender, to charitable or philanthropic organisations approved by the Revenue Commissioners, for use solely for the purpose of meeting their operating needs or carrying out their stated charitable or philanthropic aims.

(2) Relief under this Regulation shall not apply to—

- (a) alcoholic products,
- (b) tobacco or tobacco products, and
- (c) motor vehicles other than ambulances.

(3) Relief under this Regulation shall be granted only to organisations—

- (a) whose accounting procedures enable the Revenue Commissioners to supervise their operations, and
- (b) which provide such guarantees as the Revenue Commissioners may consider necessary.

(4) (a) Goods the subject of relief under paragraph (1) shall not be lent, hired out or otherwise disposed of, whether for consideration or free of

charge, for purposes other than those laid down in that paragraph except in circumstances duly justified to the satisfaction of and with the prior sanction of the Revenue Commissioners.

- (b) The goods and equipment specified in paragraph (1) may be lent, hired out or transferred to an organisation entitled to benefit from relief under that paragraph where the receiving organisation uses the goods and equipment for purposes specified in paragraph (1)(a) and (b).
- (c) Goods the subject of relief under this Regulation which are lent, hired out or transferred otherwise than in accordance with subparagraph (a) or (b) shall be subject to payment of tax at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and equipment and the value for the purposes of tax chargeable at importation ascertained or accepted on that date by the Revenue Commissioners.

(5) Organisations referred to in paragraph (1) which cease to fulfil the conditions giving entitlement to relief under that paragraph, or which propose to use goods and equipment imported without payment of tax for purposes other than those provided for by that paragraph, shall so inform the Revenue Commissioners.

(6) Goods remaining in the possession of organisations which cease to fulfil the conditions giving entitlement to relief under this Regulation shall be liable to the relevant tax payable on importation at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and equipment and the value for the purposes of tax chargeable at importation as ascertained or accepted on that date by the Revenue Commissioners.

(7) Goods used by an organisation benefiting from relief under this Regulation for purposes other than those provided for in paragraph (1) shall be liable to the relevant tax payable on importation at the rate applying on the date on which they are put to such other use on the basis of the type of goods and equipment and the value for the purposes of tax chargeable at importation ascertained on that date by the Revenue Commissioners.

Articles for the benefit of persons with disabilities

11. (1) Subject to paragraphs (2) to (6), tax shall not be charged on the importation of—

- (a) articles specially designed for the education, employment or social advancement of blind persons or other persons with physical or mental disabilities which are—
 - (i) imported by institutions or organisations principally engaged in the education of or the provision of assistance to persons with disabilities, and approved by the Revenue Commissioners for the purposes of this Regulation, and

- (ii) donated to such institutions or organisations free of charge and with no commercial intent on the part of the donor,

and

- (b) specific spare parts, components or accessories specifically for the articles specified in subparagraph (a) and tools for use for the maintenance, checking, calibration and repair of those articles provided that such spare parts, components, accessories or tools—

- (i) are imported at the same time as the articles, or,

- (ii) if imported subsequent to the articles, they can be identified as being intended for articles previously imported tax-free or which would be eligible for tax-free importation at the time when such entry is requested for the said spare parts, components or accessories and tools.

(2) Goods the subject of relief under this Regulation shall not be used for purposes other than the education, employment or social advancement of blind persons or other persons with physical or mental disabilities.

- (3) (a) Goods the subject of relief under paragraph (1) may be lent, hired out or transferred, whether for a consideration or free of charge, by the institutions or organisations referred to in that paragraph on a non-profit making basis to other such institutions or organisations with whom they are associated.

- (b) No loan, hiring out or transfer of goods the subject of relief under this Regulation may be effected under conditions other than those provided for in subparagraph (a) except in special cases justified by the circumstances and with the prior sanction of the Revenue Commissioners provided that—

- (i) goods may be lent, hired out or transferred to an institution or organisation itself entitled to benefit from relief under this Regulation where that organisation uses the article for purposes specified in paragraph (1), and

- (ii) goods the subject of relief under this Regulation which are lent, hired out or transferred otherwise than in accordance with the preceding provisions of this subparagraph shall be subject to payment of tax, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the value for the purposes of tax chargeable at importation ascertained or accepted on that date by the Revenue Commissioners.

(4) Institutions or organisations to which paragraph (1) relates that cease to fulfil the conditions giving entitlement to relief under that paragraph or which propose to use such goods for purposes other than those provided for in that paragraph shall so inform the Revenue Commissioners.

(5) Goods remaining in the possession of institutions or organisations that cease to fulfil the conditions giving entitlement to relief under paragraph (1) shall be liable to tax at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the value for the purposes of tax chargeable at importation ascertained or accepted on that date by the Revenue Commissioners.

(6) Goods used by an institution or organisation benefiting from relief under this Regulation for purposes other than those provided for in paragraph (1) shall be liable to tax payable on importation at the rate applying on the date on which they are put to such other use on the basis of the type of goods and the value for the purposes of tax chargeable at importation ascertained or accepted on that date by the Revenue Commissioners.

Goods imported for benefit of disaster victims

12. (1) Subject to paragraphs (2) to (8), tax shall not be charged on—

(a) goods, other than building materials or equipment intended for rebuilding disaster areas, imported by State organisations, or charitable or philanthropic organisations, approved of by the Revenue Commissioners for the purposes of this Regulation—

(i) for distribution free of charge to victims of natural disasters affecting the territory of any Member State of the Community, or

(ii) for making available free of charge to the victims of such disasters, while remaining the property of the importer,

or

(b) goods imported by disaster-relief agencies in order to meet their needs during the period of their activity in connection with such disasters.

(2) The granting of relief under paragraph (1) shall be subject to a decision by the Commission of the European Union, acting at the request of the State or other Member States concerned in accordance with an emergency procedure entailing the consultation of the other Member States provided that, pending notification of the Commission's decision, the Revenue Commissioners may grant relief under paragraph (1) subject to an undertaking by the organisation concerned to pay the relevant tax if relief is not granted.

(3) Entitlement to relief under this Regulation may be granted only to disaster-relief organisations whose accounting procedures enable the Revenue Commissioners to supervise their operations and which provide such security as the Revenue Commissioners may consider necessary.

(4) The organisations benefiting from relief under paragraph (1) shall not lend, hire out or transfer, whether for a consideration or free of charge, the goods referred to in that paragraph under conditions other than those laid down in that paragraph except in special cases justified by the circumstances and with the prior sanction of the Revenue Commissioners provided that—

- (a) goods may be lent, hired out or transferred to an organisation itself entitled to benefit from relief under this Regulation where that organisation uses the goods for purposes specified in paragraph (1), and
- (b) goods the subject of relief under this Regulation which are lent, hired out or transferred otherwise than in accordance with the preceding provisions of this paragraph shall be subject to prior payment of tax, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the value for the purposes of tax chargeable at importation ascertained or accepted on that date by the Revenue Commissioners.

(5) The goods referred to in paragraph (1)(a)(ii), after they cease to be used by disaster victims, may not be lent, hired out or transferred, whether for a consideration or free of charge, except in special cases justified by the circumstances and with the prior sanction of the Revenue Commissioners provided that—

- (a) goods may be lent, hired out or transferred to an organisation itself entitled to benefit from relief pursuant to paragraph (1) or, if appropriate, to an organisation entitled to benefit from relief pursuant to Regulation 10(1)(a) where such organisations use them for the purposes specified in paragraph (1) or Regulation 10(1)(a),
- (b) goods the subject of loan, hiring out or transfer otherwise than in accordance with subparagraph (a) shall be subject to payment of tax, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the value for the purposes of tax chargeable at importation ascertained or accepted on that date by the Revenue Commissioners.

(6) Organisations referred to in paragraph (1) which cease to fulfil the conditions giving entitlement to relief or which propose to use such goods for purposes other than those provided for by that paragraph shall so inform the Revenue Commissioners.

(7) In the case of goods remaining in the possession of organisations which cease to fulfil the conditions giving entitlement to relief under this Regulation when these are transferred to an organisation itself entitled to benefit from relief pursuant to this Regulation or, if appropriate, to an organisation entitled to relief pursuant to Regulation 10, the appropriate relief shall be granted, if the organisation uses the goods in question for purposes which confer the right to such relief. In other cases, the goods shall be liable to the relevant tax at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the value for the purposes of tax chargeable at importation ascertained or accepted on that date by the Revenue Commissioners.

(8) Goods used by an organisation benefiting from relief under this Regulation for purposes other than those provided for in paragraph (1) shall be liable

to the relevant tax at the rate applying on the date on which they are put to such other use, on the basis of the type of goods and the value for the purposes of tax chargeable at importation ascertained or accepted on that date by the Revenue Commissioners.

Importation of goods in context of certain aspects of international relations

13. (1) Where satisfactory evidence as to the facts is produced to the Revenue Commissioners by the importer and the operations involved are not in any way of a commercial character, tax shall not be charged on the importation of—

- (a) decorations conferred by foreign governments on persons normally resident in the State,
 - (b) cups, medals and similar articles of an essentially symbolic nature awarded in a foreign country to persons normally resident in the State in connection with their activities in fields such as the arts, science, sport, the public service, or in recognition of merit at a particular event and imported by such persons,
 - (c) cups, medals and similar articles of an essentially symbolic nature which are given free of charge by authorities or persons established in a foreign country for presentation in the State for the same purposes as those specified in subparagraph (b), or
 - (d) awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge to persons normally resident outside of the Community at business conferences or similar international events but only where their nature, unitary value or other features is not such as might indicate that they are intended for commercial use.
- (2) (a) Without prejudice, where relevant, to the provisions applicable to the international movement of travellers, tax shall not be charged on the importation of—
- (i) goods imported by—
 - (I) persons normally resident in the State, being goods presented to them as gifts by the host authorities, during the course of an official visit paid in a foreign country, or
 - (II) persons not normally resident in and paying an official visit in the State, being goods intended to be offered as gifts on that occasion to the host authorities,

or
 - (ii) goods sent as gifts, in token of friendship or goodwill, by an official body, public authority or group carrying on an activity in the public interest which is located in another country, to an official body, public authority or group carrying on an activity in

the public interest which is located in the State and approved by the Revenue Commissioners for the purposes of this Regulation to receive such goods free of tax.

- (b) Relief under subparagraph (a) shall apply only to goods, other than alcoholic products, tobacco and tobacco products, which
 - (i) are offered on an occasional basis,
 - (ii) do not, by their nature, value or quantity, reflect any commercial interest, and
 - (iii) are not used for commercial purposes.
- (3) (a) Within the limits and subject to the conditions laid down by the Revenue Commissioners tax shall not be charged on the importation of—
 - (i) gifts to reigning monarchs and heads of State, or
 - (ii) goods to be used or consumed by reigning monarchs and foreign heads of State, or by persons officially representing them, during their official stay in the State.
- (b) Subparagraph (a) shall apply also to persons enjoying prerogatives at international level analogous to those enjoyed by reigning monarchs or heads of State.

Samples of negligible value

14. (1) Without prejudice to Regulation 16(1)(a)(i) and subject to paragraphs (2) and (3), tax shall not be charged on the importation of samples of goods of negligible value which can be used only to solicit orders for goods of the type they represent.

(2) The Revenue Commissioners may, if they think fit, require that, in order to qualify for relief, articles be rendered permanently unusable by being torn, perforated, or clearly and indelibly marked, or by any other process, provided such operation does not destroy their character as samples.

(3) In this Regulation “samples of goods” means any article representing a type of goods whose manner of presentation and quantity, for goods of the same type or quality, rule out its use for any purpose other than that of seeking orders.

Printed matter and advertising material

- 15. (1) (a) Subject to subparagraph (b), tax shall not be charged on the importation of printed advertising matter such as catalogues, price lists, directions for use or brochures relating to—
 - (i) goods for sale or hire, or

- (ii) transport, commercial insurance or banking services offered, by a person established outside the State.
- (b) Relief under subparagraph (a) shall apply only to printed advertisements that fulfil the following conditions:
 - (i) printed matter shall clearly display the name of the undertaking which produces, sells or hires out the goods, or which offers the services, to which it refers;
 - (ii) each consignment shall contain no more than one document or a single copy of each document if it is made up of several documents but tax shall not be charged on the importation of consignments comprising several copies of the same document if their total gross weight does not exceed one kilogram;
 - (iii) printed matter shall not be the subject of grouped consignments from the same consignor to the same consignee.

(2) Tax shall not be charged on the importation of articles for advertising purposes that are of no intrinsic commercial value and are sent free of charge by suppliers to their customers which, apart from their advertising function, are not capable of being used.

Goods used or consumed at trade fair or similar event

16. (1) (a) Subject to paragraphs (2) to (5), tax shall not be charged on the importation of—
- (i) small representative samples of goods intended for a trade fair or similar event,
 - (ii) goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus displayed at a trade fair or similar event,
 - (iii) materials such as paints, varnishes and wallpaper, of such value and quantity as are appropriate for the purposes of building, fitting-out and decorating of a temporary stand at a trade fair or similar event, and which are incapable of further use, or
 - (iv) printed matter, catalogues, prospectuses, price lists, advertising posters, calendars, whether or not illustrated, unframed photographs and other articles supplied free of charge in order to advertise goods displayed at a trade fair or similar event.
- (b) In subparagraph (a) “trade fair or similar event” means—
- (i) exhibitions, fairs, shows and similar events connected with trade, industry, agriculture or handicrafts,
 - (ii) exhibitions and events held mainly for charitable purposes,

- (iii) exhibitions and events held mainly for scientific, technical, handicraft, artistic, educational or cultural or sporting purposes, for religious reasons or for reasons of worship, trade union activity or tourism, or in order to promote international understanding,
- (iv) meetings of representatives of international organisations or collective bodies, and
- (v) official or commemorative ceremonies and gatherings,

but not exhibitions staged for private purposes in commercial stores or premises to sell goods.

(2) Paragraph (1)(a)(i) shall apply only to samples which are—

- (a) imported free of charge as such or are obtained at the exhibition from goods imported in bulk,
- (b) used only for distribution free of charge to the public at the exhibition for use or consumption by the persons to whom they are offered,
- (c) identifiable as advertising samples of low unitary value,
- (d) not readily marketable and, where appropriate, are packaged in such a way that the quantity of the item involved is less than the smallest quantity of the same item normally sold on the market,
- (e) in the case of foodstuffs and beverages not packaged in the manner specified in subparagraph (d), intended for consumption during the exhibition, and
- (f) in their total value and quantity, appropriate to the nature of the exhibition, the number of visitors, and the extent of the exhibitor's participation.

(3) Paragraph (1)(a)(ii) shall apply only to goods which are—

- (a) consumed or destroyed during the exhibition, and
- (b) appropriate, in their total value and quantity, to the nature of the exhibition, the number of visitors, and the extent of the exhibitor's participation.

(4) Paragraph (1)(a)(iv) shall apply only to printed matter and articles for advertising purposes which are—

- (a) intended solely for distribution free of charge to the public at the exhibition, and
- (b) in their total value and quantity, appropriate to the nature of the exhibition, the number of visitors, and the extent of the exhibitor's participation.

- (5) Clauses (i) and (ii) of paragraph (1)(a) shall not apply to—
- (a) alcoholic products,
 - (b) tobacco or tobacco products, or
 - (c) fuels, whether solid, liquid or gaseous.

Goods imported for examination, analysis or test purposes

17. (1) Subject to paragraphs (2) to (7), tax shall not be charged on the importation of goods imported for examination, analysis or tests to determine their composition, quality or other technical characteristics for purposes of information or industrial or commercial research.

(2) Subject to paragraph (5), paragraph (1) shall apply to goods only if they are completely used up or destroyed in the course of the examination, analysis or test for which they are imported.

(3) This Regulation shall not apply to goods used in examinations, analyses or tests which in themselves constitute sales promotion operations.

(4) This Regulation shall apply only to the quantities of goods which are strictly necessary for the purpose for which they are imported. These quantities shall in each case be determined by the Revenue Commissioners, taking into account that purpose.

(5) (a) This Regulation shall apply to goods which are not completely used up or destroyed during examination, analysis or testing if, with the agreement and under the supervision of the Revenue Commissioners, the products remaining are—

- (i) completely destroyed or rendered commercially valueless on completion of the examination, analysis or testing concerned,
- (ii) surrendered to the State without causing it any expense and comply with such other conditions (if any) as the Revenue Commissioners may determine, or

(iii) in duly justified circumstances, exported.

(b) In subparagraph (a) “products remaining” means products resulting from the examinations, analyses or tests or goods not actually used.

(6) Save where paragraph (5)(a) applies, products remaining at the end of the examinations, analyses or tests referred to in paragraph (1) shall be subject to the relevant tax, at the rate applying on the date of completion of the examinations, analyses or tests concerned, on the basis of the type of goods and the value for the purposes of tax chargeable at importation ascertained or accepted on that date by the Revenue Commissioners. The person concerned may, with

the agreement and under the supervision of the Revenue Commissioners, convert products remaining to waste or scrap, in which case the appropriate amount of tax shall be that applying to such waste or scrap at the time of conversion.

(7) The period within which the examinations, analyses or tests referred to in this Regulation are to be carried out and the administrative formalities completed in order to ensure the use of the goods concerned for the purposes intended shall be determined in each case by the Revenue Commissioners.

Consignments sent to organisations protecting copyrights or industrial and commercial patent rights

18. Tax shall not be charged on the importation of trademarks, patterns or designs or their supporting documents or on applications for patents for invention or the like for submission to the bodies competent to deal with the protection of copyrights or the protection of industrial or commercial patent rights.

Tourist information literature

19. Tax shall not be charged on the importation of any of the following:

- (a) documentation, being leaflets, brochures, books, magazines, guide-books, posters, whether or not framed, unframed photographs and photographic enlargements, maps, whether or not illustrated, window transparencies and illustrated calendars for distribution free of charge whose principal purpose is to encourage the public to visit foreign countries, in particular in order to attend cultural, tourist, sporting, religious or trade or professional meetings or events and which contain not more than 25 per cent of private commercial advertising and the general nature of whose promotional aims is evident;
- (b) foreign hotel lists and yearbooks published by official tourist agencies, or under their auspices, and timetables for foreign transport services that are for distribution free of charge and contain not more than 25 per cent of private commercial advertising;
- (c) reference material supplied to accredited representatives or correspondents appointed by official national tourist agencies and not intended for distribution such as yearbooks, lists of telephone numbers, hotel lists, fairs catalogues, specimens of craft goods of negligible value, and literature on museums, universities, spas or other similar establishments.

Miscellaneous documents and articles

20. Tax shall not be charged on the importation of any of the following:

- (a) documents sent free of charge to the public service of the State;
- (b) publications of foreign governments and publications of official international bodies for distribution free of charge;
- (c) ballot papers for elections organised by bodies set up outside the State;

- (d) objects to be submitted as evidence or for like purposes to the courts or other official agencies of the State;
- (e) specimen signatures and printed circulars concerning signatures sent as part of customary exchanges of information between public services or banking establishments;
- (f) official printed matter sent to the Central Bank of Ireland;
- (g) reports, statements, notes, prospectuses, application forms and other documents drawn up by companies whose headquarters are outside the State and sent to the bearers or subscribers of securities issued by such companies;
- (h) recorded media, such as punched cards, sound recordings, microfilms and the like, which contain information sent free of charge to the addressee where such relief does not give rise to abuses or to major distortion of competition;
- (i) files, archives, printed forms and other documents to be used in international meetings, conferences or congresses, and reports on such gatherings;
- (j) plans, technical drawings, traced designs, descriptions and other similar documents imported with a view to obtaining or fulfilling orders outside the State or to participating in a competition held in the State;
- (k) documents to be used in examinations held in the State by institutions set up outside the State;
- (l) printed forms to be used as official documents in the international movement of vehicles or goods, within the framework of international conventions;
- (m) printed forms, labels, tickets and similar documents sent by transport undertakings or by undertakings of the hotel industry located outside the State to travel agencies set up in the State;
- (n) printed forms and tickets, bills of lading, way-bills and other commercial or office documents which have been used;
- (o) official printed forms from national or international authorities and printed matter conforming to international standards sent for distribution by associations of another country to corresponding associations located in the State;
- (p) photographs, slides and stereotype mats for photographs, whether or not captioned, sent to press agencies or newspaper or magazine publishers;

- (q) visual and auditory materials of an educational, scientific or cultural character specified in the Schedule which are produced by the United Nations or one of its specialised agencies, whatever the use for which they are intended;
- (r) collectors' pieces and works of art of an educational, scientific or cultural character which are not intended for sale and which are imported by museums, galleries and other institutions approved of by the Revenue Commissioners for the purposes of this Regulation and on condition that the articles in question are imported free of charge or, if they are imported against payment, are not supplied by a taxable person;
- (s) importations of official publications issued under the authority of the country or territory of export, international institutions, regional or local authorities and bodies under public law established in the country or territory of export, and printed matter distributed on the occasion of elections to the European Parliament or on the occasion of national elections in the country in which the printed matter originates by foreign political organisations officially recognised as such in the Member States, in so far as such publications and printed matter have been subject to tax in the country or territory of export and have not benefited from remission of tax on export.

Ancillary materials for stowage and protection of goods during their transport, and litter, fodder and feedstuff for animals during their transport

21. Tax shall not be charged on the importation of—

- (a) materials such as rope, straw, cloth, paper, cardboard, wood and plastics used in the stowage and protection, including heat protection, of imported goods during their transportation to the State, where such materials are not normally re-usable and where the consideration for their supply forms part of the taxable amount as defined in Chapter 4 of Title VII of Council Directive 2006/112/EC of 28 November 2006, and
- (b) litter, fodder and feedstuff put on board means of transport used to convey animals to the territory of the State for distribution to those animals during the journey.

Fuels and lubricants present in land motor vehicles and special containers

22. (1) Subject to paragraphs (2) to (4), tax shall not be charged on the importation of—

- (a) fuel contained in the standard tanks of private and commercial motor vehicles, including motor cycles and special containers,
- (b) fuel contained in portable tanks carried by private motor vehicles and motor cycles, with a maximum of 10 litres per vehicle,

- (c) lubricants carried in motor vehicles and required for their normal operation during the journey in question.

(2) In paragraph (1)—

“commercial motor vehicle” means any motorised road vehicle (including tractors and trailers) which by its type of construction and equipment is designed for and capable of transporting, whether for payment or not—

- (a) more than 9 persons including the driver, or
- (b) goods,

and any road vehicle for a special purpose other than transport as such;

“private motor vehicle” means any motor vehicle not covered by the definition of “commercial motor vehicle”;

“standard tanks” means—

- (a) the tanks permanently fixed by the manufacturer to all motor vehicles of the same type as the vehicle in question and whose permanent fitting enables fuel to be used directly, both for the purposes of propulsion and, where appropriate, for the operation during transport of refrigeration systems and other systems, and
- (b) tanks permanently fixed by the manufacturer to all containers of the same type as the container in question and whose permanent fitting enables fuel to be used directly for the operation, during transport, of refrigeration systems and other systems with which special containers are equipped,

and includes gas tanks fitted to motor vehicles designed for the direct use of gas as a fuel and tanks fitted to ancillary systems with which the vehicle may be equipped;

“special container” means any container fitted with specially designed apparatus for refrigeration systems, oxygenation systems, thermal insulation systems, or other systems.

(3) Fuel the subject of relief under paragraph (1) shall not be used in a vehicle other than that in which it was imported nor be removed from that vehicle and stored, except during necessary repairs to that vehicle, or transferred for a consideration or free of charge by the importer.

(4) Non-compliance with paragraph (3) shall give rise to application of tax on the goods at the rate in force on the date of such non-compliance, on the basis of the type of goods and the value for the purposes of tax chargeable at importation ascertained or accepted on that date by the Revenue Commissioners.

Goods for construction, upkeep or ornamentation of memorials to, or cemeteries for, war victims, coffins, funerary urns and ornamental funerary articles

23. Tax shall not be charged on the importation of—

- (a) goods for use by organisations approved by the Revenue Commissioners for the purposes of this Regulation for the construction, upkeep or ornamentation of cemeteries and tombs of, and memorials to, war victims of a foreign country who are buried in the State,
- (b) coffins containing bodies and urns containing the ashes of deceased persons, and flowers, funeral wreaths and other ornamental objects normally accompanying them, or
- (c) flowers, wreaths and other ornamental objects imported by persons resident outside the Community attending a funeral in or visiting the State to decorate graves if such importations do not reflect, either by their nature or their quantity, any commercial intent.

Saving for privileges, immunities and exemptions

24. Nothing in these Regulations shall be construed as affecting—

- (a) the privileges and immunities granted under cultural, scientific or technical cooperation agreements concluded between the State and other countries, or
- (b) an exemption in the context of agreements entered into on the basis of reciprocity with countries outside the Community that are contracting parties to the Convention on International Civil Aviation, signed at Chicago on 7 December 1944, for the purpose of implementing Recommended Practices 4.42 and 4.44 in Annex 9 to the Convention.

Saving for requirement of payment of tax on goods chargeable to tax on importation

25. Nothing in these Regulations shall be construed as exempting an importer from compliance with any legal requirement, obligation, restriction or prohibition other than the requirement of payment of tax on goods which, but for these Regulations, would be chargeable to tax on importation.

Non-application of certain provisions

26. The following provisions shall not apply in relation to goods relieved from tax by virtue of these Regulations:

- (a) Relief from Customs Duties (Fairs, Exhibitions, and Similar Events) Order 1965 (S.I. No. 143 of 1965);
- (b) section 76 of the Finance Act 1974 (No. 27 of 1974) as amended by section 240 of the Finance Act 2001 (No. 7 of 2001);
- (c) Council Regulation (EC) No. 1186/2009 of 16 November 2009.

Offence

27. A person who, after the date of the making of these Regulations, contravenes a provision thereof, shall be guilty of an offence and shall, without prejudice to any other penalty to which he or she may be liable, be liable, on summary conviction, to a class E fine.

Revocation

28. The European Communities (Exemption from Value-Added Tax on the Permanent Importation of Certain Goods) Regulations 1985 (S.I. No. 183 of 1985) are revoked.

SCHEDULE

Regulation 20(q)

Visual and auditory materials of an educational, scientific or cultural character

CN code	Description
3704 00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed—
ex 3704 00 10	<ul style="list-style-type: none"> – Plates and film <ul style="list-style-type: none"> — Cinematograph film, positives, of an educational, scientific or cultural character
ex 3705	Photographic plates and film, exposed and developed, other than cinematograph film: <ul style="list-style-type: none"> — Of an educational, scientific or cultural character
3706	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:
3706 10	<ul style="list-style-type: none"> – Of a width of 35 mm or more – — Other
ex 3706 10 99	<ul style="list-style-type: none"> – — — Other positives: <ul style="list-style-type: none"> — Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of 2 copies of each subject for copying purposes — Archival film material (with or without sound track) intended for use in connection with newsreel films — Recreational films particularly suited for children and young people — Other films of educational, scientific or cultural character
3706 90	<ul style="list-style-type: none"> – Other: <ul style="list-style-type: none"> – — Other – — — Other positives
ex 3706 90 51	<ul style="list-style-type: none"> — Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of 2 copies of each subject for copying purposes
ex 3706 90 91	<ul style="list-style-type: none"> — Archival film material (with or without sound track) intended for use in connection with newsreel films

CN code	Description
ex 3706 90 99	<ul style="list-style-type: none"> — Recreational films particularly suited for children and young people — Other films of educational, scientific or cultural character
4911	<p>Other printed matter, including printed pictures and photographs:</p> <ul style="list-style-type: none"> – Other:
4911 99	<ul style="list-style-type: none"> – — Other:
ex 4911 99 00	<ul style="list-style-type: none"> – — — Other: — Microcards or other information storage media required in computerised information and documentation services of an educational, scientific or cultural character — Wall charts designed solely for demonstration and education
ex 8523	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <ul style="list-style-type: none"> — Of an educational, scientific or cultural character
ex 9023 00	<p>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for others uses:</p> <ul style="list-style-type: none"> — Patterns, models and wall charts of an educational, scientific or cultural character, designed solely for demonstration and education — Mock-ups or visualisations of abstract concepts such as molecular structures or mathematical formulae
Various	<p>Holograms for laser projection</p> <p>Multimedia kits</p> <p>Materials for programmed instructions, including materials in kit form with the corresponding printed materials</p>



GIVEN under my Official Seal,
25 July 2012.

MICHAEL NOONAN,
Minister for Finance.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation).

These Regulations transpose Council Directive 2009/132/EC of 19 October 2009 which determined the scope of Article 143(b) and (c) of the EU VAT Directive 2006/112/EC, as regards exemption from VAT on the final importation of certain goods. Directive 2009/132/EC codifies Council Directive 83/181/EEC and subsequent amendments into a single new Directive. These Regulations update and repeal the European Communities (Exemption from Value-Added Tax on the Permanent Importation of Certain Goods) Regulations 1985 (S.I. No. 183 of 1985) (which have been in operation since 1 July 1984), which had transposed Directive 83/181/EEC.

The Regulations provide for VAT exemptions for a comprehensive list of importations, which are already covered by existing legislation or practice.

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