



STATUTORY INSTRUMENTS.

S.I. No. 249 of 2013



VALUE-ADDED TAX (REFUND OF TAX) (RESCUE BOATS AND
RELATED EQUIPMENT) ORDER 2013

VALUE-ADDED TAX (REFUND OF TAX) (RESCUE BOATS AND RELATED EQUIPMENT) ORDER 2013

I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 103 of the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010) and having regard to the purposes referred to in subsection (2A) of that section, hereby order as follows:

1. This Order may be cited as the Value-Added Tax (Refund of Tax) (Rescue Boats and Related Equipment) Order 2013.

2. In this Order—

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

“Irish Water Safety” means the body continued in being under Article 3(2) of the Irish Water Safety (Establishment) Order 2006 (S.I. No. 389 of 2006).

3. A body of persons which establishes to the satisfaction of the Revenue Commissioners that it has borne or paid tax in relation to—

- (a) the supply or hire to it,
- (b) the intra-Community acquisition or importation by it, or
- (c) the repair, modification or maintenance for it,

of a boat or similar craft of a gross tonnage of 15 tons or less, designed and constructed, or adapted, for the purpose of rescue or assistance at sea or on inland waterways, of equipment for use in or in conjunction with any such boat or craft, or of a building or structure for housing or operating such boat, craft or equipment, and which fulfils to the satisfaction of the Revenue Commissioners the conditions specified in Article 5 shall be entitled to be repaid such tax.

4. A body of persons which is an accountable person in respect of tax chargeable on—

- (a) the intra-Community acquisition of a boat or similar craft or equipment, of a kind referred to in Article 3, or
- (b) the hire of a boat or similar craft or equipment, of a kind referred to in Article 3,

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may, in lieu of claiming repayment under Article 3, elect to deduct the tax chargeable in respect of that acquisition or hire in the return which that person is obliged to furnish concerning that acquisition or hire, in accordance with section 76 or 77 of the Act, but any amount of tax deducted in accordance with this Article will be deemed to be tax refunded.

5. The conditions to be fulfilled by a body of persons referred to in Article 3 are the following:

- (a) it shall claim a refund of the tax by completing such form as may be provided for the purpose by the Revenue Commissioners and shall certify the particulars shown on such form to be correct;
- (b) it shall, by the production of documentary evidence, establish that the outlay in relation to which the claim for a refund of tax arises was incurred in respect of the supply or hire to it, the intra-Community acquisition or importation by it or the repair, modification or maintenance for it of a boat or similar craft of a gross tonnage of 15 tons or less designed and constructed, or adapted, for the purpose of rescue or assistance at sea or on inland waterways, of equipment for use in or in conjunction with such boat or craft, or of a building or structure for housing or operating such boat, craft or equipment;
- (c) it shall, by the production of invoices or other documents provided in accordance with Chapter 2 of Part 9 of the Act, or by the production of a receipt for tax paid on importation, establish the amount of tax borne or paid in relation to the outlay referred to in paragraph (b);
- (d) subject to Article 6, it shall, by the production of documentary evidence from Irish Water Safety, establish to the satisfaction of the Revenue Commissioners that it provides services of rescue or assistance at sea or on inland waterways and that the nature and extent of such services meet the requirements of Irish Water Safety in relation to the organisation and functioning of bodies of persons providing services of rescue or assistance at sea or on inland waterways;
- (e) it shall establish to the satisfaction of the Revenue Commissioners that—
 - (i) any boat or craft,
 - (ii) any equipment, or
 - (iii) any building or structure,

specified in Article 3, is not used for any purpose other than in relation to rescue or assistance at sea or on inland waterways or the training of persons in connection therewith;

- (f) it shall establish that it is not a person who is registered in the register maintained under section 65 of the Act, nor a person required under

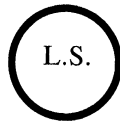
that section to furnish the particulars specified for registration (other than for the purpose of accounting for value-added tax on intra-Community acquisition of goods or on services received from abroad);

- (g) except where the Revenue Commissioners otherwise allow, the claim for a refund of tax shall be made only in respect of outlay incurred within a period of 12 months or more.

6. This Order, other than Article 5(d), shall apply to claims for refund of tax made by Irish Water Safety.

7. The secretary, or other officer for the time being acting as secretary, of a body of persons which makes a claim for refund of tax under this Order shall be answerable in addition to the body for doing all such acts as are required to be done by the body in relation to the making of such a claim.

8. The Value-Added Tax (Refund of Tax) (No. 18) Order 1985 (S.I. No. 192 of 1985) is revoked.



GIVEN under my Official Seal,
10 July 2013.

MICHAEL NOONAN,
Minister for Finance.

EXPLANATORY NOTE

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

This Order replaces S.I. No. 192 of 1985. It retains the scheme provided in that Order which enables VAT to be repaid, subject to certain conditions, in respect of small rescue craft, ancillary equipment and special boat buildings, to Irish Water Safety or to qualifying groups who provide a sufficient standard of rescue and assistance services at sea. This Order extends that scheme to include rescue craft used on inland waterways and related equipment and buildings.

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