

S.I. No. 262/1980 - Value-Added Tax (Refund of Tax) (No. 12) Order, 1980.

I, MICHEÁL O CINNÉIDE, Minister for Finance, in exercise of the powers conferred on me by [section 20](#) (3) of the [Value-Added Tax Act, 1972](#) (No. 22 of 1972), hereby order as follows:

1. (1) This Order may be cited as the Value-Added Tax (Refund of Tax) (No. 12) Order, 1980.

(2) This Order shall be deemed to have come into operation on the 1st day of March, 1979.

2. (1) In this Order "the Act" means the [Value-Added Tax Act, 1972](#) (No. 22 of 1972).

(2) A reference in this Order to a caravan includes a reference to a mobile home or any similar structure designed primarily for residential purposes.

3. A person who establishes to the satisfaction of the Revenue Commissioners that he has borne or paid tax in relation to the supply to or importation by him of a caravan and who fulfils to the satisfaction of the said Commissioners the conditions which are specified in paragraph 4 of this Order shall be entitled to be repaid so much of such tax as is specified in paragraph 5 of this Order.

4. The conditions to be fulfilled by a person referred to in paragraph 3 of this Order are—

(a) he shall claim a refund of the tax by completing such claim form as may be provided for the purpose by the Revenue Commissioners and he shall certify the particulars shown in such claim form to be correct;

(b) he shall establish that the caravan in relation to which a claim for a refund of the tax arises—

(i) is used by him as a permanent residence for himself and that neither he nor (if he is a married man having his spouse living with him) his spouse has any other place of abode within the State available for his occupation, or

(ii) is, in the case of a local authority, occupied as a residence by a tenant of the local authority;

(c) he shall, in the case of a person other than a local authority, by the production of a certificate from the appropriate local authority or such other documentary evidence as may be acceptable to the Revenue Commissioners, establish that the caravan has been rated under the Valuation Acts;

(d) he shall, by the production of invoices, provided in accordance with section 17 (12) (a) (i) of the Act, or by the production of receipts for tax paid on importation, establish the amount of tax borne or paid by him in relation to the caravan excluding any amount referable to articles of furniture or equipment which would not be regarded as fixtures if the caravan were regarded as immovable goods at the time of its supply or importation;

(e) he shall establish the net tax-exclusive amount of the consideration for the supply to him of the caravan, or, if the caravan was imported by him, its net tax-exclusive value, exclusive, in either case, of the amount, if any, included in such consideration or value for the supply or importation of such articles as are referred to in subparagraph (d) of this paragraph;

(f) he shall establish that he is not entitled to a deduction under section 12 of the Act for any portion of the tax specified in subparagraph (d) of this paragraph.

5. The amount of tax to be repaid to a person referred to in paragraph 3 of this Order shall be so much of the amount of tax specified in paragraph 4 (d) of this Order as the person shows to the satisfaction of the Revenue Commissioners to be in excess of the amount which would have been borne or paid by him if the rate and percentage for the time being referred to in section 11 (2) (b) of the Act had applied to the supply or importation in question.

6. The Value-Added Tax (Refund of Tax) (No. 3) Order, 1972 ([S.I. No. 327 of 1972](#)), is hereby revoked with effect as on and from the 1st day of March 1979.

GIVEN under my Official Seal, this 14th day of August, 1980.

MICHEÁL Ó CINNÉIDE,

Minister for Finance.

EXPLANATORY NOTE.

This Order enables repayment to be made, subject to certain conditions, of portion of the value-added tax paid in relation to a caravan, a mobile home or similar structure, which has been purchased by a person as a residence or, in the case of a local authority, provided for letting as a residence. The refund will have the effect of adjusting the rate of tax to the same effective rate (3 per cent as at the date of Order) as applies to the construction of permanent buildings.

In the case of a claimant other than a local authority, the title to repayment is conditional on the caravan or mobile home being rated.

Prior to 1 March 1979 this relief was provided by the Value-Added Tax (Refund of Tax) (No. 3) Order, 1972 as amended by the Value-Added Tax (Refund of Tax) (No. 6) Order, 1973.