



PHOTO CALL & PRESS RELEASE

13th July 2013

Introduction of VAT Exemption Order for Lifeboats will help prevent drowning on our inland waterways

An Taoiseach Enda Kenny T.D. will launch the VALUE-ADDED TAX (REFUND OF TAX) (RESCUE BOATS AND RELATED EQUIPMENT) ORDER 2013 at the car park at Lough Lannagh, Castlebar on Monday 15th of July 2013 at 0930 hours with the assistance of the Corrib & Mask Rescue which operates as necessary on all inland waterways in their area of operation. They will be the first Community Rescue Boat Ireland Lifeboat to be in a position to avail of this financial incentive.

This will allow Community Rescue Boats Ireland (CRBI) based on our inland waterways to claim back VAT on the purchase of their boats and operational expenses in accordance with the order. Since 1985 CRBI's at sea have been in a position to claim back this VAT but CRBI's on inland waterways were omitted from the original order.

Irish Water Safety sees this as a welcome development in saving lives on our inland waterways by preventing drownings. We hope that more communities will now be in a better financial position to establish and maintain lifeboats on our lakes so as to promote water safety and effect rescues.

The Community Rescue Boats Ireland (CRBI) are a nationwide group of independent voluntary Lifeboats which are trained and administrated by Irish Water Safety since 1985. Some are declared as available assets to the Coast Guard, who respond to emergencies in their area of responsibility on a 24/7/365 basis. These crews have traditionally been set up following drowning tragedies in their communities. There are 15 CRBI's at present more details at [http://www.iws.ie/rescue-boats-\(crbi\)-page.html](http://www.iws.ie/rescue-boats-(crbi)-page.html)

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STATUTORY INSTRUMENTS.
S.I. No. 249 of 2013

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

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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,

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 12th July, 2013.

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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

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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.

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(Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)

nó trí aon díoltóir leabhar.

DUBLIN

PUBLISHED BY THE STATIONERY OFFICE

To be purchased from

GOVERNMENT PUBLICATIONS,

52 ST. STEPHEN'S GREEN, DUBLIN 2.

(Tel: 01 - 6476834 or 1890 213434; Fax: 01 - 6476843)

or through any bookseller.

ISBN 978-1-4468-1358-4



€3.05

Wt. (B29972). 285. 7/13. Clondalkin. Gr 30-15.