



STATUTORY INSTRUMENTS.

S.I. No. 228 of 2021

VALUE-ADDED TAX CONSOLIDATION ACT 2010 (SECTION 46(5))
ORDER 2021

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I, PASCHAL DONOHOE, Minister for Finance, in exercise of the powers conferred on me by section 46(5) of the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010), hereby make the following Order:

1. This Order may be cited as the Value-Added Tax Consolidation Act 2010 (section 46(5)) Order 2021.

2. Subclause (ii) of paragraph 11(4)(a) of Schedule 2 to the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010) is amended by the substitution of “31 December 2021” for “30 April 2021”.



GIVEN under my Official Seal,
30 April, 2021.

PASCHAL DONOHOE,
Minister for Finance.

EXPLANATORY NOTE

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

This Order extends the application of the zero rate of VAT to certain goods used in the delivery of Covid-19 related health care services, from 30 April 2021 to 31 December 2021. The zero rate of VAT will continue to apply to the supply of personal protection equipment, thermometers, hand sanitiser, oxygen, medical ventilators and specialist respiratory equipment including respirators for intensive and sub-intensive care and other oxygen therapy apparatus including oxygen tents, where such goods are supplied to the HSE, hospitals, nursing homes, care homes and GP practices, for use in the delivery of Covid-19 related health care services to their patients.

This will bring the relevant Irish legislation in line with the extension provided for in European legislation.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2,
D02 DR67.

Tel: 076 110 6834
r-post: publications@opw.ie

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