



STATUTORY INSTRUMENTS.

**S.I. No. 713 of 2021**

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VALUE-ADDED TAX (REFUND OF TAX) (CHARITIES  
COMPENSATION SCHEME) (AMENDMENT) ORDER 2021

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COMPENSATION SCHEME) (AMENDMENT) ORDER 2021

I, PASCHAL DONOHOE, 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 had regard to the requirements in subsection (2A) of that section, hereby order as follows:

1. (1) This Order may be cited as the Value-Added Tax (Refund of Tax) (Charities Compensation Scheme) (Amendment) Order 2021.  
(2) This Order comes into operation on 1 January 2022.
2. The Value-Added Tax (Refund of Tax) (Charities Compensation Scheme) Order 2018 (S.I. No. 580 of 2018) is amended in Article 3(2), by the substitution of the following subparagraph for subparagraph (b):  
“(b) may only be made in respect of an amount of eligible tax of €500 or more but not more than €1,000,000, and”.



GIVEN under my Official Seal,  
16 December, 2021.

PASCHAL DONOHOE,  
Minister for Finance.

#### EXPLANATORY NOTE

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

This regulation amends the Value-Added Tax (Refund of Tax) (Charities Compensation Scheme) Order 2018 (S.I. No. 580 of 2018) to provide that from 1 January 2022 the maximum amount which may be claimed under the scheme is €1 million.

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