

Repayments in specific circumstances. VATA ss. 5(6A), 13(1)(b) and (c), (2)(b) and (c) and (3A) and 20(2)

104.—(1)(a) In accordance with regulations, the Revenue Commissioners shall repay, to a person to whom this subsection applies, the residual tax included in the consideration for supply of a new means of transport where such new means of transport is subsequently dispatched or transported to another Member State.

(b) This subsection applies to a person who is not entitled to a deduction under Chapter 1 of Part 8 of the tax borne or paid by the person on the purchase, intra-Community acquisition or importation of the new means of transport in question.

(2)(a) Subject to paragraph (b), where the supply of a telephone card is taxable within the State and that telephone card is subsequently used outside the Community for the purpose of accessing a telecommunications service, then—

(i) the place of supply of that telecommunications service shall be deemed to be outside the Community, and

(ii) the supplier of that telephone card shall be entitled, in the taxable period within which that supplier acquires proof that that telephone card was so used outside the Community, to a reduction of the tax payable by that supplier in respect of the supply of that telephone card, by an amount calculated in accordance with paragraph (c).

(b) Where the supply of a telephone card is taxable in the State and—

(i) the person liable for the tax on that supply is a person referred to in section 12 (1) or (2) who—

(I) is not entitled to a deduction, in accordance with Chapter 1 of Part 8, of all of the tax chargeable in respect of that supply, or

(II) is entitled to a deduction, in accordance with Chapter 1 of Part 8, of the tax chargeable in respect of that supply because that card was acquired for the purposes of resale,

and

(ii) that telephone card is subsequently used outside the Community for the purpose of accessing a telecommunications service,

then—

(A) the place of supply of that telecommunications service shall be deemed to be outside the Community, and

(B) the person who is taxable in respect of that supply of that telephone card shall be entitled, in the taxable period within which that person acquires proof that that telephone card was so used outside the Community, to a reduction of the tax payable in respect of that supply of that telephone card to the extent that that telephone card was so used.

(c) For the purposes of this subsection, the amount of the reduction referred to in paragraph (a) shall be calculated by the formula—

$$(A - B) \times C$$

$$C + 100$$

where—

A is the tax inclusive price charged by the supplier for that part of the right contained in the telephone card, which was consumed in accessing the telecommunications service that was deemed to be supplied outside the Community,

B is the tax inclusive price charged to the supplier for that part of the right contained in the telephone card, which was consumed in accessing the telecommunications service that was deemed to be supplied outside the Community, and

C is the percentage rate of tax chargeable on the supply of the telephone card at the time of that supply by that supplier.

(d) Where a telephone card is used to access a telecommunications service, the value of the telephone card so used shall, for the purposes of section 37 (3), be disregarded.

(3) Notwithstanding anything in this Act, a refund of the tax paid in respect of radio broadcasting reception apparatus and parts thereof belonging to an institution or society may be made to the institution or society but only if—

(a) in the opinion of the Revenue Commissioners, it has for its primary object the amelioration of the lot of blind persons, and

(b) it shows, to the satisfaction of the Revenue Commissioners, that the goods in question are intended for the use of blind persons.

(4) Regulations may make provision for remitting or repaying, subject to such conditions (if any) as may be specified in the regulations or as the Revenue Commissioners may impose, the tax chargeable in respect of the supply of goods, or of such goods as may be specified in the regulations, in cases where the Commissioners are satisfied that—

(a) the goods have been shipped on board an aircraft or ship proceeding to a place outside the State,

(b) the goods are, or are to be used in, a fishing vessel used or to be used for the purposes of commercial sea fishing.

(5) Regulations may make provision for remitting or repaying, subject to such conditions (if any) as may be specified in the regulations or as the Revenue Commissioners may impose, the tax chargeable in respect of the supply of both or any one (as may be specified in the regulations) of the following services:

(a) the repair, maintenance and hiring of plant or equipment used in a vessel or an aircraft specified in paragraph 4(2) of Schedule 2,

(b) the repair, maintenance and hiring of a vessel used, or of plant or equipment used in a vessel used, for the purposes of commercial sea fishing.