

Chapter 2 Exemptions

General rule on exempted activity. VATA s. 6

52.—(1) Tax shall not be chargeable in respect of any exempted activity.

(2)(a) The Minister may by order declare the supply of goods or services of any kind to be an exempted activity.

(b) The Minister may by order amend or revoke an order under this subsection, including an order under this paragraph.

(c) An order under this subsection shall be laid before Dáil Éireann as soon as may be after it is made and, if a resolution annulling the order is passed by Dáil Éireann within the next 21 days on which Dáil Éireann has sat after the order is laid before it, the order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.