

Loan of certain art objects. FA94 s19(1) to (6) 236.—(1) In this section—

“art object” has the meaning assigned to it by subsection (2)(a);

“authorised person” means—

(a) an inspector or other officer of the Revenue Commissioners authorised by them in writing for the purposes of this section, or

(b) a person authorised by the Minister in writing for the purposes of this section;

“the Minister” means the Minister for Arts, Heritage, Gaeltacht and the Islands;

“relevant building” means an approved building within the meaning of section 482;

“relevant garden” means an approved garden within the meaning of section 482.

(2) (a) In this section, “art object” means any work of art (including a picture, sculpture, print, book, manuscript, piece of jewellery, furniture or other similar object) or scientific collection which, on application to them in that behalf by a person who owns or occupies a relevant building or a relevant garden, as the case may be, is determined—

(i) by the Minister, after consideration of any evidence in relation to the matter which the individual submits to the Minister and after such consultation (if any) as may seem to the Minister to be necessary with such person or body of persons as in the opinion of the Minister may be of assistance to the Minister, to be an object which is intrinsically of significant national, scientific, historical or aesthetic interest, and

(ii) by the Revenue Commissioners, to be an object reasonable access to which is afforded, and in respect of which reasonable facilities for viewing are provided, to the public.

(b) Without prejudice to the generality of the requirement that reasonable access be afforded, and that reasonable facilities for viewing be provided, to the public, access to and facilities for the viewing of an art object shall not be regarded as being reasonable access afforded, or the provision of reasonable facilities for viewing, to the public unless—

(i) subject to such temporary removal as is necessary for the purposes of the repair, maintenance or restoration of the object as is reasonable, access to it is afforded and facilities for viewing it are provided for not less than 60 days (including not less than 40 days during the period commencing on the 1st day of May and ending on the 30th day of September) in any year and, on each such day, such access is afforded and such facilities for viewing are provided in a reasonable manner and at reasonable times for a period, or periods in the aggregate, of not less than 4 hours,

(ii) such access is afforded and such facilities are provided to the public on the same days and at the

same times as access is afforded to the public to the relevant building or the relevant garden, as the case may be, in which the object is kept, and

(iii) the price, if any, paid by the public in return for such access is in the opinion of the Revenue Commissioners reasonable in amount and does not operate to preclude the public from seeking access to the object.

(c) Where the Revenue Commissioners make a determination under paragraph (a) in relation to an art object, and reasonable access to the object ceases to be afforded, or reasonable facilities for the viewing of the object cease to be provided, to the public, the Revenue Commissioners may, by notice in writing given to the owner or occupier of the relevant building or relevant garden, as the case may be, in which the object is kept, revoke the determination with effect from the date on which they consider that such access or such facilities for viewing so ceased, and—

(i) this subsection shall cease to apply to the object from that date, and

(ii) for the year of assessment in which this subsection ceases to apply to the object, subsection (3) shall cease to apply to any expense referred to in paragraph (a) of that subsection incurred or deemed to have been incurred by the body corporate concerned.

(3) Subject to this section, where—

(a) a body corporate incurs an expense solely in, or solely in connection with, or is deemed to incur an expense in connection with, the provision to an individual of Part 5 applies, or who is a director, within the meaning of that Chapter, of the body corporate) of a benefit or facility which consists of the loan of an art object of which the body corporate is the beneficial owner, and

(b) the object is kept in a relevant building or a relevant garden, as the case may be, owned or occupied by the individual,

then, section 436 (3) shall not apply to any such expense and section 118 (1) shall not apply to any such expense for any year of assessment for which a claim in that behalf is made by the individual to the Revenue Commissioners.

(4) (a) Where an individual makes an application under subsection (2) or a claim under subsection (3), an authorised person may at any reasonable time enter the relevant building or relevant garden concerned for the purpose of inspecting the art object to which the application or claim relates.

(b) Whenever an authorised person exercises any power conferred on him or her by this subsection, the authorised person shall on request produce his or her authorisation to any person concerned.

(c) Any person who obstructs or interferes with an authorised person in the course of exercising a power conferred on the authorised person by this subsection shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding £500.

(5) An application under subsection (2) or a claim under subsection (3)—

(a) shall be made in such form as the Revenue Commissioners may from time to time prescribe, and

(b) in the case of a claim under subsection (3), shall be accompanied by such statements in writing as may be required by the prescribed form in relation to the expense in respect of which the claim is made, including statements by the body corporate which incurred the expense.

(6) Section 606 shall not apply to an object which is an art object.