

Remission or repayment of tax on certain imported goods. VATA s. 15(5) and (5A)

54.—(1) The Revenue Commissioners may, in accordance with regulations, remit or repay, if they think fit, the whole or part of the tax chargeable—

(a) on the importation of any goods which are shown to their satisfaction to have been previously exported,

(b) on the importation of any goods if they are satisfied that the goods have been or are to be re-exported,

(c) on the importation of any goods from the customs-free airport by an unregistered person who shows to the satisfaction of the Commissioners that he or she has already borne tax on the goods.

(2) Subject to subsection (3), the Revenue Commissioners shall, in accordance with regulations, repay the tax chargeable on the importation of goods where the goods have been dispatched or transported—

(a) to another Member State from outside the Community, and

(b) to a person (other than an individual) who is not registered for value-added tax in that other Member State.

(3) Subsection (2) shall apply only where it is shown to the satisfaction of the Revenue Commissioners that the goods in question have been subject to value-added tax referred to in the VAT Directive in that other Member State.