

Remission of tax on goods exported, etc. VATA s. 13(1)(a) and (2)(a)

57.—(1) 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 the goods have been or are to be exported.

(2) 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 services directly linked to the export of goods or the transit of goods from a place outside the State to another place outside the State.