

Determinations on rates and exemptions. VATA s. 11(1B)

51.—(1) On receipt of an application in writing from an accountable person, the Revenue Commissioners shall, in accordance with regulations and after such consultation (if any) as may seem to them to be necessary with such person or body of persons as in their opinion may be of assistance to them, make a determination concerning—

(a) whether an activity of any particular kind carried on by the person is an exempted activity, or

(b) the rate at which tax is chargeable in relation to the supply or intra-Community acquisition by the person of goods of any kind, the supply or intra-Community acquisition of goods in any particular circumstances or the supply by the person of services of any kind.

(2) The Revenue Commissioners may, whenever they consider it expedient to do so, in accordance with regulations and after such consultation (if any) as may seem to them to be necessary with such person or body of persons as in their opinion may be of assistance to them, make a determination concerning—

(a) whether an activity of any particular kind is an exempted activity, or

(b) the rate at which tax is chargeable in relation to the supply or intra-Community acquisition of goods of any kind, the supply or intra-Community acquisition of goods in any particular circumstances or the supply of services of any kind.

(3) For the purposes of this Act, a determination under this section shall have effect—

(a) in relation to an accountable person who makes an application for the determination, as on and from the date which shall be specified for the purpose in the determination communicated to the accountable person in accordance with subsection (5)(a), and

(b) in relation to any other person, as on and from the date which shall be specified for the purpose in the determination as published in Iris Oifigiúil.

(4) The Revenue Commissioners shall not make a determination under this section concerning any matter which has been determined on appeal under this Act or which is for the time being governed by an order under section 46 (4) or 52 (2), and shall not be required to make such a determination in relation to any of the matters referred to in an application under subsection (1) if—

(a) a previous determination has been published in regard to the matter, or

(b) in their opinion the subject matter of the application is sufficiently free from doubt as not to warrant the making and publication of a determination.

(5)(a) A determination under subsection (1) shall, as soon as may be after its making, be communicated

to the person who made the application by the service on the person by the Revenue Commissioners of a notice containing particulars of the determination.

(b) A determination under subsection (1) may, and a determination under subsection (2) shall, be published in Iris Oifigiúil and in at least one daily newspaper published in the State.

(6) A person, aggrieved by a determination under subsection (1) made pursuant to an application by him or her, may, on giving notice in writing to the Revenue Commissioners within the period of 21 days beginning on the date of service on him or her of notice of the determination in accordance with subsection (5)(a), appeal to the Appeal Commissioners.

(7) Any accountable person who, in the course of business, supplies goods or makes an intra-Community acquisition of goods, or supplies services of a kind or in circumstances specified in a determination under subsection (1) or (2), may, on giving notice in writing to the Revenue Commissioners within the period of 21 days beginning on the date of the publication of the determination in Iris Oifigiúil, appeal to the Appeal Commissioners.